

**PRINCIPALS' PROFICIENCIES AND FINANCIAL MANAGEMENT IN
SECONDARY SCHOOLS IN MERU COUNTY, KENYA**

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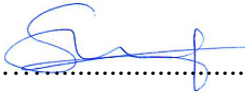
**A Thesis Submitted to the School of Education and Social Sciences in Partial
Fulfilment of the Requirements for the Conferment of the Degree of Doctor of
Philosophy in Educational Leadership and Management of Kenya Methodist
University**

JULY, 2024

DECLARATION AND RECOMMENDATION

Declaration

This thesis is my original work and has not been presented for a degree or any other award in any other University.

Sign..........Date.....17/7/2024.....

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Recommendation

We confirm that the candidate carried out the work reported in this thesis under our supervision.

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DEDICATION

I dedicate this thesis to my husband Bernard Muigai together with my two daughters Peris Muigai and Ashley Muigai.

ACKNOWLEDGEMENT

I would like to take this opportunity to thank my two supervisors who are Dr. Severina Mwirichia, Ph.D. and Prof Paul Gichohi, Ph.D. for their support and guidance during the research process. Special acknowledgements to my husband Bernard Muigai together with my two daughters Peris Muigai and Ashley Muigai, for their patience and confidence in me as I worked on my PhD. I cannot also forget my extended family members who include my parents Mr and Mrs Mungai, and my sister Nicoleta Wambui for being there for me in any way such as comforting when the going became tougher. The last but not the least I express my appreciations to various respondents such as the principals, chairs of BOM, county school's auditor Meru, bursars, and head of departments with all protocols observed. Thank you for taking time to answer different data collection instruments as guided by the study.

ABSTRACT

A well-funded secondary school provides a key avenue of ensuring that its operations are running smoothly. However, from time to time, shortage in finances due to delays caused by the government when releasing funds as a constitutional requirement, affect the proper management of schools. This thus requires that appropriate principal proficiencies to be used, in order to manage the scarce funds and ensuring uninterrupted service delivery. This study examined principals' proficiencies and financial management in secondary schools in Meru County, Kenya. The objectives examined the influence of visionary leadership, professional practice, innovation, effective communication and moderating influence of background characteristics of a principal on proficiencies and financial management in secondary schools in Meru County, Kenya. The study was guided by three theories which were contingency theory, two factor theory and human capital theory. It used mixed methods research approach, pragmatism paradigm and survey research design that was descriptive and cross-sectional in nature. The target population was 389 secondary schools. The study used simple random sampling method to get a sample of 117 (30% of 389) secondary schools. It further used purposive sampling method to obtain 117 principals, 117 bursars, 1 county schools' auditor, and 350 head of departments. The study used the identified inclusion and exclusion criteria to select 22 chairpersons of the BOM. It administered interviews and questionnaires. Piloting of research instruments was done in twelve secondary schools in Tharaka Nithi County to ensure data quality. The study analyzed quantitative data using descriptive statistics such as frequencies, percentages and mean. It also carried out linear regression analysis and correlation analysis to test hypothesis and moderation effects. Qualitative data was analyzed using thematic method. The findings were presented in form of tables and explanations. On visionary leadership, the study noted low professional advancement of staff working in the account office which was attributed to failure of principals to push for the same, fearing that the staff may leave the school for greener pastures after the training. The professional practice was hampered by shortage of staff in secondary schools; while, innovation, digitalization in financial management were rarely extended to departments. It was further noted weaknesses in the manner in which principals were communicating information to stakeholders, largely because of capabilities and inefficiencies in some cases. The study also noted that the principals lacked auditing skills to guide the staff. Principals should make initiatives of ensuring that they motivate the accounting staff regarding equipping themselves with the skills and expertise for career advancement. On professional practice, the principals ought to work with the Ministry of Education and BoM to employ more accounting staff, and institute measures that encourage community of practice accounting staff and heads of department. Regarding innovation, the Ministry of Education could work in conjunction with the Ministry of ICT to get access to funds on affordable ICT infrastructure in all public secondary schools. Principals are to put measures to ensure systems are duly updated to foster efficiency. Principals ought to liaise with the Ministry of Education in developing financial policies regarding auditing in secondary schools.

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LIST OF ABBREVIATIONS

ANOVA	Analysis of Variance
BEC	Basic Education Commission
BOM	Board of Management
CBC	Competency Based Curriculum
CEO	Chief Executive Officer
COLD	Center for Organization Leadership and Development
DES	Department for Education and Skills
ECB	European Central Bank
ESRC	Economic and Social Research Council
FASB	Financial Accounting Standard Board
ICT	Information Communication and Technology
ISD	Instructional Systems Design
ITA	International Trade Administration
ILO	International Labor Organization
MCDE	Meru County Directorate of Education
MFLTI	MasterCard Foundation's Leaders in Teaching Initiative
MOE	Ministry of Education
NCES	National Center for Education Statistics
NCSL	National Conference of State Legislatures
ObD	Opportunity by Design
PPIC	Public Policy Institute of California
PTA	Parents, Teachers Association

RFA	Radio Free Asia
SGB	School Governing Body
TSC	Teachers Service Commission
UNOCHA	United Nations Office for the Coordination of Humanitarian Affairs
VIF	Variance Inflation Factor
WBG	World Bank Group
WEN	World Education News
WOSPI	Washington Office of Superintendent of Public Instruction

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

The chapter indicates the background of the study which involves providing evidence of financial management concerns, principals' proficiencies in place and what is lacking in secondary schools. The chapter indicates the statement of the problem, purpose of the study, research objectives, research hypothesis, justification and significance of the study. The chapter also includes the scope of the study, limitations, assumptions and definition of terms used in the study.

Finances provide key support towards ensuring that every activity in a learning institution becomes successful. In a learning institution such as a secondary school, availability of finances provides the necessary bargaining power of the management to hire qualified staff, get quality infrastructure, acquire a greater number of text books, provide different nutritious types of meals, and implement quality construction needs of school buildings (US Department of Education, 2021a). The language of finance in education dictates the kind of input that will be needed to ensure that students excel academically, teachers perform their teaching roles perfectly and support staffs provide auspicious services to the school community and beyond (World Bank Group [WBG], 2020a). Therefore, everything that has to do with schools' finances has to be managed effectively through all means possibly applicable.

Different secondary schools have employed diverse methods to safeguard their finances and ensure that they are used efficiently. Globally, most secondary schools like in California State have put in place School Acts that give power to school governing bodies to manage school finances rather than individual to avoid misappropriation (Edsource, 2022). Accurate and updated schools' financial records have been enhanced through adoption of accounting software such as QuickBooks (Children Rights Alliance, 2021). According to European Union [EU] (2019), there has been cost saving through reduction on use of paper work in the administration operations by incorporating ICT infrastructure and systems. According to Brookings (2020), there has been higher rating in secondary schools by suppliers since most schools have incorporated systems that notify any liabilities as they fall due in high schools of Asia.

Regionally in Ghana and Nigeria secondary schools, principals are keenly monitoring financial expenditures on quantity of foods purchased to reduce overbuying and wastages on various inventories and food (South Dakota State University Extension [SDSUE], 2021; World Food Program [WFP], 2021). Most principals in South African secondary schools have adopted use of precast concrete panels when constructing which is a measure of incurring fewer financial expenses when building and repairs of buildings (African Union, 2021).

Locally in Kenya, a report by the Ministry of Education (2020) expressed that by shifting to online meetings, schools have reduced expenditures such as meals, beverages, sitting allowances and stationery costs that would be incurred through organizing for physical meetings with various stakeholders such as parents, teachers, ministry of education officials, suppliers and donors. Additionally, there have been improved channels of

communication by the school management which has played part in lobbying for donors and financial supports from both local and international perspectives. However, these developments have been faced with immense issues related to corruption, shallow policies from the government that do not go in-depth on how each shilling should be accounted for; political interference on release of funds and how financial management process in secondary schools should be done; and delayed justice administration in case school funds are misappropriated (All Africa, 2021; MOE, 2019).

Financial Management is defined by US Department of Education (2021b) as the process of putting into practice management principles such as planning and reporting on usage of the assets of a learning institution. According to Global Fund (2017), it is the most common way of determining, arranging, coordinating, and checking financial activities in an institution to accomplish its goals. In relation to education, financial management is defined by Center for Organization Leadership and Development [COLD] (2019) as the responsibility that is taken by the school management to plan efficiently on how school funds would be used in a way that do not breach the laid down regulations and processes. This involves protection of funds from loss and fraud. This study took on the definition of financial management as indicated by COLD (2019) since in secondary schools, financial management involves at great length responsibilities that have to involve collection, planning and expenditure efficiencies on the utilization of received funds as guided by policies.

Financial management is measured differently in insurance, mining, agriculture, manufacturing and banking sectors, it is measured using gross profit margin, net profit margin, current ratio, quick ratio, and working capital respectively since the sectors deal

with offering products and services (European Central Bank [ECB], 2021; Gathara, 2019; Nguyen & Nguyen, 2020). Financial management in education sector which mainly provides services in public domain involves finances, various techniques such as reports, bank account balances vis a vis receipts on expenditures, resource mobilization, information analysis on books of accounts, interpretation of financial policies, risk management, transparency and accountability in budgeting, and financial control (Children Rights Alliance, 2021; European Union, 2019; Kijiba, 2018; Ministry of Education [MOE], 2020). Further on, a good financial management system in a learning institution such as a secondary school should have accountable staff and procedures, reliable reports, and less cumbersome financial records retrieval process (European Union, 2019).

Good financial management has been a concern for many organizations such as schools. It is the wish of every government, sponsors, donors and other financiers that the allocated finances be used in accordance to the purposed need without diverting to any other purpose. To ensure that is done, specific individuals are given mandate to act as managers and trustees of the finances till the objective is achieved. In secondary schools, these individuals are categorized as management of the school. The management team involves principals, bursars, accounts clerks, and Board of Management [BOM] among others (MOE, 2019). The teams have to use every available means to ensure that no funds are lost or mis-used. However, from time to time, secondary schools have been experiencing various problems as a result of poor financial management. The problems not only affect the Kenyan secondary schools but also global and regional schools.

Secondary schools in American state such as Florida, have encountered financial management problems such as misappropriation of funds leading to shortages of resources

to pay salaries to staff hence frequent staff strikes (UNESCO, 2019). Additionally, there are unqualified staffs who handle accounts and storage duties hence dragging the processes such as paying suppliers in nations such as Canada (World Bank Group, 2020b). In California, secondary schools have issues related to late or lack of book-keeping (poor record keeping) leading to unaccounted item hence massive losses and wastage of resources; and spending more than what was budgeted leading to unmanageable debts (bankruptcy) (Public Policy Institute of California [PPIC], 2022). In New York high schools', financing systems have suffered from postpones in dispensing of money from the public authority leading to shortages of teaching aids such as books, chalks, teaching boards and laboratory chemicals (National Conference of State Legislatures [NCSL], 2022).

In a European country such as United Kingdom, there has been a late fees payment in secondary schools which makes various operations such as purchase of food materials to stall (Economic and Social Research Council [ESRC], 2022). Switzerland schools have faced issues related to lack of accountability on spent amounts causing loss of confidence by financial sponsors and spending money at source causing a leak of flow of funds (UNOCHA, 2021). As per OECD (2022), Belgium secondary schools have had concerns on lack of funds on school accounts hence attracting overdrawn charges from the financial institutions. Additionally, according to European Commission (2022), Italian secondary schools have been experiencing poor management on the progress of school projects causing loss of building materials and lazy workers who do not work but are paid.

Secondary schools in Asian nation such as China have experienced weak auditing systems which causes funds to be diverted to unbudgeted activities such as paying unnecessary

allowances, trips and lunches (World Education News [WEN], 2019). A nation such as North Korea has had issues related to political interference with how finances at schools should be managed causing uneven distribution of funds among secondary schools (Radio Free Asia [RFA], 2021). In addition, Hong Kong secondary schools have reported concerns related to poor financial reporting techniques. In Indonesia, secondary schools still use traditional methods of book-keeping and stores management which consumes a lot of time, cooking books of accounts and loss of important school funds data (International Trade Administration [ITA], 2022).

In African nations such as South African secondary schools have experienced poor coordination between accounts staff and other staff members such that they submit various financial documents late to the accounting department leading to unnecessary financial backlogs in the school (Brookings, 2022). In Nigeria, there is lack of robust buffer when finances are low causing delays in paying for various staff members and services. Additionally, there is lack of clear communication and guidance on how finances relate to the school vision hence total disconnects on various departmental operations (UNICEF, 2022). In Ghana, secondary schools have suffered from inconsistency in monitoring and evaluation of finances of the school thereby creating loopholes for funds theft (Shabtai, 2022).

In East African nations such as Rwanda, secondary schools have faced poor relations with various stakeholders who act also as financiers such as parents hence causing delays in paying school fees (All Africa, 2022). In Ethiopian secondary schools, there are insufficient financial reserves to provide shelter in times of financial hardships leading to destabilizing operations to a point students have to be sent home to collect fees (Ministry of Education-

Ethiopia, 2020). Additionally, there is lack of courage to make various financial decisions on time causing unnecessary shortage of resources such as seats, desks to accommodate new students in a nation such as Tanzania (World Bank Group, 2019). Further on, a report by UNESCO (2022) revealed that in Uganda, there are insufficient school policies that regulate the usage of funds such that there are no policies that provide in-depth information on when, how, who and why funds have been used.

In Kenya, there have been concerns of lack of secondary schools' budget valuations to accommodate new needs arising such as incorporation of Information Communication and Technology [ICT] infrastructure to complement learning (Teachers Updates, 2021). There have been poor funds mobilization skills by the principals hence over relying on previous donors and financiers who may decide to pull out from the relationships (Mutisya & Mwanja, 2018). There have been issues with funds allocations to various demanding departments in schools leading to some departments like music, and counseling departments to lack basic items such as computers, stationery and furniture (Mutisya & Mwanja, 2018). In addition, according to Savuli (2018), secondary schools have gone through tough economic times where the principals have a headache of balancing between keeping amount of school fees constant and high cost of living. This has led to some schools becoming bankrupt due to excessive borrowing. As evidenced, the above problems are related in one way or another on the proficiencies of the principal. The principal who happens to be the most senior staff in a secondary school ought to possess various skills that would enable them deliver on the mandate of good financial management.

Principals' proficiencies are all the necessary skills that the most senior staff in a secondary school possesses based on their education level and experiences (Akala, 2022; UNESCO,

2019). These proficiencies include visionary leadership, professional practice, innovation, effective communication (Brookings, 2021; Economic and Social Research Council, 2022; MOE, 2019). Visionary leadership is a type of proficiency whereby a principal emphasizes on long-term goals that an institution should attain in future (Brookings, 2021). Vision leadership is interpreted in terms of building vision, nurturing collaboration, surety of results and encouraging learning culture.

Professional practice is a type of skill that dictates how one conducts himself or herself when working in a specific field (MOE, 2019). Professional practice is interpreted in terms of experience acquired in financial management, monitoring and evaluation, training and development on self and others and commitment towards work in school. Innovation is a proficiency that a principal has that guides them on how accommodative they are towards ensuring that they adopt recent methods and technology when performing their assigned tasks (European Union, 2019).

Innovation is interpreted by contemporary use of digital resources, social innovation such as partnership with students' families and teachers, customer service experience and decision-making timeline. Effective communication is a skill of ensuring that the actual intended message is conveyed in the right channel towards the recipients who then proceed to act in accordance to the instructions of the message (Ministry of Education- Ethiopia, 2020). Effective communication is interpreted through stronger decision making, increased productivity, fast problem solving, steadier workflow and stronger relationships with stakeholders.

Principals in developed nations have advanced their proficiencies hence resulting to them being good stewards in ensuring that school finances are put into good use (Shkurina, 2018). They have also become efficient school financial planners who have had a well-defined cause of action that they are set to follow and have become visionary leaders who are authorized to ensure that all activities related to financial management will bring the institution closer to its vision (Radzi et al., 2018). Further, the principals have advanced to become effective communicators especially regarding various strengths, weaknesses, opportunities and threats facing secondary school finances (UNESCO, 2019).

The principals have become disciplined in their professional practice hence able to make reliable financial decisions and ensure they thoroughly follow the made decisions when performing their roles in secondary schools (Public Policy Institute of California, 2022). In addition, there have been growth in accountability among principals whereby they have ensured that every coin used in school operations has a receipt on the expenditure it covered or if not, the funds are returned (European Commission, 2022). Additionally, the principals have incorporated various innovative methods such as use of direct funds transfers' technology when paying school fees to ensure parents pay with easiness (European Union, 2019).

In developing nations, principals are now more inclined towards being more faithful to their responsibilities (professional practices) since they have comprehended that they have an upper hand in dictating how, when and why school finances will be used (Bilkisu et al., 2018). Additionally, they have become innovators that provide new methods of undertaking various processes such that the school is able to save in terms of resource usage (Abdalla et al., 2019). The principals have undertaken more seriously the role of being

visionary leaders who can think on approaches to be used to achieve a specific goal and include each and every stakeholder to participate in the financial management process in one way or another (Aduwi, 2019; Godda, 2018). There has been emphasis of principals being goal achievers who can be trusted to deliver on the mandates given by the school and cultivate good relationships among various stakeholders through communicating effectively to the management, parents, teachers, students, government, community and other schools as well (Phylisthers, et al., 2018).

However, there have been concerns on how various malpractices are conducted by principals such as embezzlement of funds in secondary schools (Robina et al., 2018). Additionally, the inclusivity of technology in many secondary schools has been inhibited due to poor leadership and support from the principals (Omondi, 2021). Further, there have been cases of miscommunication from the school to the parents. This is whereby there is a total disconnect between what the school management is doing and what parents know is happening in the secondary schools (Kijiba, 2018). These problems have cut across various secondary schools in many counties in Kenya such as secondary schools in Meru County.

The background characteristics of a principal entail the aspects that make them complete as a person and deliver on their mandate in financial management (Galigao et al., 2019). These aspects include their gender, training in financial management, skills in financial management and experience as a Chief Executive Officer [CEO] in general administration of the school. The art of being male or a female has some level of influence on how the principals manage finances in a school. A study by Martínez et al. (2021) explored on whether the principals' gender factor had any influence on the leadership in areas such as administration, finance and academic services offered in secondary schools. The results

uncovered that gender of the principal had a critical relationship with their leadership skills and styles. Female principals possessed more financial management skills and demonstrated high level of management skills.

The training background of a principal whereby they have undergone a financial course to equip them with knowledge related to finance is relevant in ensuring that they deliver on their mandate in financial management. The training could be on book keeping, reconciliation, and reporting among others (Galigao et al., 2019). Once trained, continuous practice on secondary school financial processes such as when required to prepare a budget, approve various invoices and financial reports, improves their skills in financial management (Martínez et al., 2021). Additionally, when a principal has also undergone substantive number of years which build up their experiences, put them right in the position of financial management.

Principals require having background training, skills and experience to be able to run financial wheel of a secondary school effectively (Lekeni, 2021). The training background in meant for them to have knowledge on various financial processes; skills ensure that they are able to identify weaknesses and contribute towards sharing insights on how to rectify the error; and the experience background is a tool to avoid financial pitfalls that have previously caused loss of secondary school's resources that they are mandated to protect as the CEOs.

Meru County boasts of diverse learning institutions such as primary, secondary and higher education facilities distributed in it. The county has the central county and national governments offices which in one way or the other provide financing to the learning

institutions such as secondary schools either directly or indirectly (Meru County Government, 2022). Meru County secondary schools have been experiencing challenges linked to poor budgeting methods where budgets are formulated casually without consultation with school departmental heads and other educational stakeholders; there are no adequate policies that guide on frequency and nature of auditing of finance records till when the government does it hence the damage has already been done; poor accountability techniques making it easier for funds to be mis-used; and embezzlement of funds which have led to many stalled school projects such as school buildings (Meru County Directorate of Education [MCDE], 2020).

Additionally, according to MOE (2019), there are several disparities in terms of sizes of secondary school classes especially in Meru County region. Additionally, the report also provided evidence that capital expenditure of secondary schools had declined as enrollment of students increased. This is because the secondary schools in the region lack enough finances and the available finances are released late hence not easily manageable to construct standard classes. Further, there were high cases of needy students dropping out of school due to the ministry of education delaying in sending finances in terms of bursaries that would cater for their education costs. Further, according to Bariu (2020), most secondary schools in Meru County have very low financial reserves that cannot sustain them during financial hardships or when an emergency occurs. For example, during covid-19 pandemic 2020-2021, when the government instructed that the students attend online classes, most secondary schools in the region did not have enough financial muscle to install ICT infrastructure to facilitate learning. Therefore, the above-mentioned concerns

motivated this study to examine principals' proficiencies and financial management in secondary schools in Meru County, Kenya.

1.2 Statement of the Problem

An ideal funding system in a secondary school provides a key avenue of ensuring that its operations are running smoothly. It should have reliable structures of administration with competent staff such as the bursars and accounts clerks (Ministry of Education- Kenya, 2019). The staff should manage day to day utilization of funds with authorization from the principals so that the funds are not misappropriated or directed to unbudgeted projects as stipulated in government's recommendations for a robust financial system in secondary school for effective delivery of their mandates (Akala, 2022; MOE, 2020).

Nevertheless, that has not been the case due to delays caused by the government when releasing funds and fees payment by the students to secondary schools (All Africa, 2021; UNICEF, 2018). For example, a report by the Ministry of Education (2019), admitted that 3,045,227 students were served with 105,234 teachers (ratio 29:1) in public secondary schools. In addition, 214,780 students were served with 11,676 teachers (ratio of 19:1) in private secondary schools. These figures proved that there was acute shortage of teachers partly due to lack of release of funds by the Ministry of Education on time to Teachers Service Commission [TSC] to hire teachers as the terms were commencing. Such a situation forces principals to re-direct available funds towards hiring BOM teachers, something that open avenues for mishandling of school funds in in some secondary schools.

Obviously, the delaying of finances usually inhibits various operations in secondary schools. As a result, the principals have to rely on their proficiencies to mobilize funds and manage reserves till the funds are available. Management of the reserves has a lot to do with principals' proficiencies which are measured by visionary leadership, professionalism, innovation and effective communication aptitudes (Word Bank Group, 2018). Failure to have these proficiencies by the principals, pose serious inefficiency in the management of funds leading to strained payments to services, suppliers of food materials and stationaries among others items (United Nations [UN], 2020).

Past studies such as Tatjana et al. (2019) examined principal's skills in developing, utilizing and evaluating financial budget plans, but did not address principal's innovative skills at high schools in Slovenia, central Europe. In Africa, Onesmo et al. (2021) explored the effectiveness of head teacher's skills such as auditing, planning, monitoring and evaluation in delivering quality education, however, the study neither addressed the effectiveness of communication nor demonstrated how background characteristics of a principal played part in financial management. In Kenya, Omondi (2021) and Kijiba (2018) concentrated on influences of internal control systems, board of management involvement in financial management accountability.

A few more studies such as Mgandi et al. (2017) and Savuli (2018) focused on principal's financial management capability in Kilifi and Kitui public secondary school respectively. A study in Imenti North by Miriti (2020) examined how the discipline of students was affected by their principal's leadership style in public secondary schools. However, the study did not involve ministry of education representatives in the study to ascertain on why there was limited financial resources engulfing secondary schools in Meru County which

made issue remain unanswered. The issues covered by past studies have left a gap to which the current study identified and purposed to investigate the principals' proficiencies and financial management in secondary schools in Meru County, Kenya.

1.3 Purpose of the Study

The purpose of the study was to investigate principals' proficiencies and financial management in secondary schools in Meru County, Kenya with a view to recommend best practices in financial management.

1.4 Specific Objectives

The specific objectives of the study were to;

- i. Examine the influence of visionary leadership on financial management in secondary schools in Meru County, Kenya.
- ii. Explore the influence of professional practice on financial management in secondary schools in Meru County, Kenya.
- iii. Investigate the influence of innovation on financial management in secondary schools in Meru County, Kenya.
- iv. Assess the influence of effective communication on financial management in secondary schools in Meru County, Kenya.
- v. Explore the moderating influence of background characteristics of a principal on proficiencies and financial management in secondary schools in Meru County, Kenya.

1.5 Research Hypothesis

H₀1: Visionary leadership had no statistically significant influence on the financial management in secondary schools in Meru County, Kenya.

H₀2: Professional practice had no statistically significant influence on the financial management in secondary schools in Meru County, Kenya.

H₀3: Innovation had no statistically significant influence on the financial management in secondary schools in Meru County, Kenya.

H₀4: Effective communication had no statistically significant influence on the financial management in secondary schools in Meru County, Kenya.

H₀5: Background characteristics of a principal had no statistically significant moderating influence on principals' proficiencies and financial management in secondary schools in Meru County, Kenya.

1.6 Justification of the Study

In the wake of post covid-19 pandemic, education system in Kenya has undergone several disruptions just like any other sector. The schools have undergone a period of complete shutdown, partial opening and ultimate full opening. This disruption has also significantly affected different avenues of financing to a point that there has been a decline in their availability. The economy has previously undergone a period of recession and its recovering. This means that the government has a hard time balancing the allocation and release of finances to various ministries. Therefore, in one way or another release of finances has experienced immense delays which have resulted to partial paralysis of secondary schools' operations. The government of Kenya releases education funds on a

ratio of 50:30:20 where by the at the commencement of the first term, schools get 50% of the funds, second term-30% and third term-20% totaling to 100%.

That has not been the case since most secondary schools have been complaining that the government disburses half of the required percentage (for example $\frac{1}{2}$ of 50% for the first term) at the commencement of the term and the balance is dragged to almost end of the term. What this means is that the ability of a secondary school to operate will depend entirely on the skills that a principal has on financial management. The principals' art of balancing demands vis-à-vis the available finances is a proficiency that needs to be demonstrated. This study had an intention of investigating the influence of principals' proficiencies such as visionary leadership traits, professional practices, innovation, and effective communication to stakeholders on financial management.

1.7 Significance of the Study

The study would be significant to the principals in secondary schools since they would be enlightened on how visionary leadership traits, professional practices, Innovation, and effective communication proficiencies moderated by background characteristics of a principal, influence financial management. This revelation would enable them put into practice these proficiencies and others in ensuring that they become even better stewards to secondary schools' funds.

The ministry of education would find this study helpful as in it would find facts on the kind of impact that delayed finances has been causing on the operations of the secondary schools. The MOE could use the results to support in pressuring the treasury to release funds at appropriate time.

Parents who have students in secondary schools would be enlightened on the reasons as to why the school management had been so hard on them to clear school fees irrespective of the tough economic situation. They would get to understand the kind of challenges that principals go through as they try to balance the available funds to run the school. This would give parents a taste of experience from the perspective of the principal hence prompting them to pay school fees effortlessly.

The study would add new knowledge in the field of education once the influence of principals' proficiencies on financial management in secondary schools in Meru County, Kenya would be known.

Future researchers would find this study useful due to availability of updated literature on gaps identified and various suggestions on how to proceed a step further from the findings of the study.

The study would benefit various secondary school stakeholders such as private donors by providing updated information breakdown on how finances were used and various measures taken by the school management to facilitate uninterrupted income flow.

The suppliers who supply secondary schools with various items would use the results from the study to understand what it actually meant when the principal says there was no money. The study would reveal the frequencies that schools got money from government who was the main source of funds in schools. This information would enable suppliers explore on appropriate timelines that they could make follow-ups on their payments without necessarily getting disappointments.

The teachers would likewise gain from the discoveries of the study on the various economics used by the school management to see to it that they had all the required teaching materials. This revelation would enable them become more patient next time they placed a request which delayed in being delivered.

1.8 Scope of the Study

The study was conducted in both public and private secondary schools in Meru County. The study examined principals' proficiencies and financial management in secondary schools in Meru County, Kenya. The types of proficiencies investigated were visionary leadership, professional practice, innovation, and effective communication and background characteristics of a principal. Quantitative and qualitative data were collected from county school's auditor, principals, HoDs, school bursars, and chairpersons of BOM in the secondary schools in Meru County.

1.9 Limitations

The study faced a limitation on changes in government being the timelines were in the year of election which affected policies related to release of funds dates and amounts depending on the proposed budget by the new government. This affected the data collection process due to transition from old to new government as a result of elections conducted in 2022 in Kenya. However, the study delayed the process of data collection to a suitable date where new government began working, hence any policy recommendations regarding the release of funds and amounts, were taken as suggested by the ministry of education. The second limitation that was encountered was methodological limitations. This was because facets of financial management were better recorded over time. However, the current study cross

examined financial reports from 2019 to 2020 issued by the county schools' auditor. The study also specifically concentrated on reports for a period of three years (2019-2021) which was substantive time to identify trends and changes in financial management.

1.10 Assumptions

The study was guided by the assumption that the respondents such as the principals, BOM, bursars and accounts clerks were available and supportive towards answering the data collection instruments. The availability of the respondents was based on both physical location or through online connection whichever methods suited a respondent. The study also assumed that all the required approvals at various phases of the review were given on opportunity to work with moving to the following process. These authorizations included student data collection letter, NACOSTI, approval by the County education director and consent from various respondents.

1.11 Operational Definition of Terms

Effective Communication

This is a type of proficiency that a principal entail for ensuring that the actual intended message is conveyed in the right channel towards the recipients who then proceed to act in accordance to the instructions of the message.

Financial Management

This is the responsibility that is taken by the school management to plan efficiently on how school funds would be used in a way that do not breach the laid down regulations and processes.

Background Characteristics of a Principal

The background characteristics of a principals entails the aspects that make them complete as a person and deliver on their mandate in financial management.

Innovation

This is a proficiency that a principal has that guides them on how accommodative they are towards ensuring that they adopt recent methods and technology when performing their assigned tasks.

Principals' Proficiencies

They are all the necessary skills that the most senior staff in a secondary school possesses based on their education level and experiences.

Professional Proficiency

This is a type of expertise that dictates how one conducts him/herself when working in a specific field.

Visionary Leadership

This is a type of proficiency whereby a principal emphasizes on long-term goals that an institution should attain in future.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents the literature review, theoretical and conceptual framework of the study. The literature review is organized based on all variables of the study including financial management, visionary leadership and professional practice, innovation of the principals, and effective communication also background characteristics of a principal. Thereafter, theoretical and conceptual frameworks are presented.

2.2 Financial Management in Secondary Schools

The responsibility that is taken by the school management to plan efficiently on school funds is a continuous process that requires qualified personnel with reasonable creative minds to achieve the ultimate goals. Financial management in secondary school has been a debatable subject since it constitutes the backbone of the entire structure a school is based on. Literally nothing can go on without a school having sound financial management system through which it pays for services and goods that are delivered for the purposes of learning. The indicators of financial management in secondary school are resource mobilization mechanisms, information analysis on books of accounts, interpretation of financial policies, risk management, financial control, transparency and accountability in budgeting (European Union, 2019; Ministry of Education [MOE], 2020).

Mobilization mechanisms involve use of both internal and external skills to come up with creative methods of raising funds (MOE, 2020). Information analysis on books of accounts

is the process of retrieving relevant facts from recorded transactions so as to make significant financial decisions (European Union, 2019). Risk management is the process of ensuring that all financial problems expected to occur or have already occurred are minimized if not eliminated (Kijiba, 2018). Financial control is the process of ensuring that checks and balances of money are maintained so there is no money loss (Children Rights Alliance, 2021).

Transparency is the process of ensuring all financial transactions are known to relevant people and none is dubious in any way (European Union, 2019). Accountability is the process of ensuring the concerned parties are responsible for any financial decision made (MOE, 2020). A good financial management system should have a clear way of sending correct invoice to the right debtors; have less mistakes when accounting; improve incomes generated by an institution to have a reliable flow of cash; and have well known and documented auditing tracks that follow both the accounting and government regulations (European Union, 2019; Kijiba, 2018). The concern for good financial management system in an organization such as secondary school has been a topic of discussion particularly from a global, regional and local perspective.

Globally, a report by Washington Office of Superintendent of Public Instruction [WOSPI] (2020) depicted the way Washington's public schools were organized and financed. The report indicated various financing systems of elementary, high schools and college institutions. The 250 public high schools served 93.71% of students in high schools. From the perspective of these high schools, WOSPI (2020) revealed that they spend general funds on upkeep and tasks; capital asset on offices development; obligation administration reserve in reimbursement of security obligation; transportation vehicle store on acquisition

of school transports; and related understudy security reserve in understudy affiliation exercises. According to WOSPI (2020), the source of these funds was from federal government, taxes and local government.

In terms of private high schools, there were 522 which had 6.29% of students in high schools. Sources of funds for private schools included donation, personal savings of the founder, bank loans and school fees paid directly by students to schools. The various financial management reports maintained by high schools include balance sheet, income statement, statement of net position, timetable of long-term liabilities, and monthly status budget reports.

Another report by Krishnan and Fashid (2019) provided insights on how school finances could be managed effectively. The report categorized management of funds into three areas which were school fees, staff payroll and account management. According to Krishnan and Fashid (2019), school fees management involved the processes of creating fees; mobilizing and sending reminders to parents; monitoring defaulters to minimize default risks and annual reviews of the fee structures in light with the changes of financial policies implemented. Further, staff payroll management involved the processes of generating and providing pay slip reports and payroll groups which are transparent and accountable. Additionally, school account management involved processes that deal with various financial reports and management of transactions in the account to increase transparency and minimize funds fraud.

In addition, Bushra et al. (2022) assessed how Pakistan's secondary school principals were managing funds, the skills they possessed and how they implemented financial policies.

The study used sampled 144 secondary school principals using simple random method to answer the questionnaires. The study found out that principal's financial skills such as book-keeping and financial control were low as compared to other type of skills such as general administration hence the need for refresher training, workshops and seminars. However, Bushra et al. (2022), neither indicated the response rate from the returned questionnaire nor provided any information on the pre-test study population. Additionally, the study failed to incorporate other respondents such as board of management. Inclusion of board of management would provide more information on management of funds in the perspective of financial policies implemented that promoted control skills. The current study included board of management in order to get deeper revelation on what financial policies had been provided and the general management oversight of the BOM.

Further, Espinosa (2018) in Philippines investigated the kind of financial management practices that headteachers in secondary schools used from the teachers' perspectives. The study organized eleven teachers in a focus group and interviewed them to reveal what practices they had seen their school principals apply in monetary management. Espinosa (2018) found out that the practices involved developing school budgets, time allocation, provision of educating and learning materials and cost accounting. The study however pointed out several inconsistencies of the principals in acquiring additional financial management professional development. This resulted to stagnation of their skills and aptitudes to manage school funds effectively. However, Espinosa (2018) did not incorporate use of data collection methods such as use of questionnaires which would be most preferred since interviewing a group at the same time could result to dishonest responses from teachers due to fear of victimization by the management.

In Malaysia, Radzi et al. (2018) examined the implemented decentralized financial strategies in secondary schools. The study which was qualitative in nature, interviewed ten principals in Malaysia secondary schools with financial backgrounds. According to Radzi et al. (2018), financial strategies that worked included strategies related to transparency in funds management; working vision and mission with responsible patron to ensure they are achieved; improved in knowledge and skills; entrepreneurship; decentralization of power; effective communication channels; and performance rewards. The study by Radzi et al. (2018) decided to interview only ten principals whose number is below the threshold of thirty for substantive and reliable results as pointed by Morris (2020).

Regionally, in South Africa, Myende et al. (2020) explored the lessons and issues Eswatini principals had encountered when being trained on managing school finances for development purposes. The study by Myende et al. (2020) posited that as a result of inefficiencies that other principals were encountering in developing nations, the Kingdom of Eswatini through its education ministry came up with a program that would train and develop the capacities of their principals as far as financial management was concerned. Therefore, Myende et al. (2020) interviewed 4 principals who had completed the training program in secondary schools in Eswatini. The study revealed that the financial management program lacked quality financial trainers. In addition, the financial program was not customized to different years of experience principals had possessed; and the financial management courses offered were hard to implement in secondary schools due to their complexity and lack of customization elements. Nevertheless, the study interviewed only 4 principals hence the results could not hold meaningful impact or simply act as those of entire Eswatini secondary school principals.

A study in Nigeria by Boma (2018) investigated how River state secondary schools' quality of service delivery was affected by the financial management aptitudes of their principals. Descriptive research design was adopted when considering 127 secondary schools. A hundred and twenty-seven (127) principals, 74 senior teachers and 56 board of management members were included in the study. According to Boma (2018), some of the factors limiting financial management included generation of low funds caused by poor mobilization skills, unclear finance related policy implementation, and lack of transparency when dealing with finances. The study did not reveal the nature of secondary schools under investigations whether public or private. In addition, the study did not include education officers to add weight on whether the 127 sampled secondary schools at River state got quality service delivery as the wishes of the government.

Still in Nigeria, Bilkisu (2018) assessed the various financial practices that were used by the principals to manage Kaduna secondary schools. The study categorized six hundred and twenty-four senior and junior principals who were issued with questionnaires to fill in. The results revealed that there were funds mobilization practices such as proceeds of sales from school farm products, income received from PTA membership fees, sales of school magazines, and school canteens. Nevertheless, some of the issues that seemed to limit these financial management practices from advancing was because of payment of salaries to non-existent staff; poor ICT incorporation in the accounts department hence too much usage of traditional methods of book-keeping and reporting; and lack of internal auditing operations. Nevertheless, the study by Bilkisu (2018) included only principals and their deputies failing to include other staff involved in financial management such as bursars, BOMs, and MOE officials responsible of funding secondary schools. In addition, anything to do with

finances could not rely entirely on words of mouth without examining financial records such as receipts, financial reports and statements.

Further on, Yizengaw and Agegnehu (2021) investigated the various issues that surrounded the implementation of prudent financial management in Ethiopian eleven public and ten private high schools at Bahir Dar City. Using a mixed method research design, Yizengaw and Agegnehu (2021) administered questionnaires to 126 teachers who were sampled using simple random sampling method. The other respondents who were interviewed were 7 principals and their deputies, and 7 finance managers sampled using purposive sampling method. Additionally, the study also used secondary data such as receipts and models. Further, Yizengaw and Agegnehu (2021) identified financial management issues such as planning, reporting, controlling and budget monitoring. With this in mind, the study failed to examine other secondary sources such as bank statements on funds received from various sources such as government; balance sheets on allocation towards major construction and machinery. Moreover, the study did not present the results on data collected from secondary sources.

In addition, Berhanu (2018) documented on the practice and issues surrounding financial management in Haddiya Zone government high schools still in Ethiopia. The study was descriptive in nature where Berhanu (2018) collected data using questionnaires from 44 managers in charge of the school (principals), sixty teaching staff, and seven funds' donors. Eight parent representatives in the board were also interviewed. As a result, Berhanu (2018) discovered that main source of funds at government high schools were from government, donations, and school fees.

However, there was no funds diversification, stakeholders not being involved in developing school budgets, unavailable finance-oriented staff in charge of finances, insufficient training to staff on financial management, poor and inconsistent audit processes, poor solutions development process in case of a financial challenge encounter and interference of finance operations by the principals. It is worth noting that though the study dwelt with government high schools, there was no representative from Ministry of Education who participated in the study to enhance diversification. Additionally, the private secondary schools were excluded from the study.

Locally, Munyalo and Njoka (2022) examined how Nyeri public secondary school's financial health was affected by principal's capabilities related to financial management. The various point of focus capabilities was book keeping, budgeting, and auditing. In their study, Munyalo and Njoka (2022) used Slovin's formular to sample 140 principals distributed among Nyeri county public secondary schools. It was noted that three capabilities had a significant relationship with financial management in secondary schools. Further, Munyalo and Njoka (2022) discovered that principals did not involve board of management in evaluating the proposed budgets hence resulted to biased decisions depending on what the principals saw fit to include in the budget at a particular moment.

In addition, the principals lacked auditing skills since they were not considered to have high relevance in financial management at a secondary school capacity since most school hired external auditor or one was provided by the ministry of education. However, Munyalo and Njoka (2022) did not provide the pre-test population, their location and the reason for their selection. Additionally, the study did not include private-based institution to examine how their financial health was influenced by book keeping, budgeting, and auditing from

their principals. Also, Munyalo and Njoka (2022) failed to incorporate other respondents such as Board of Management and Bursars in their study.

Elsewhere, Wanjala et al. (2020) explored on the financial management practices that Bungoma's public secondary school principals were using and how their utilization influenced improved academic performance. The study sampled 33 secondary schools that were public and whose 33 principals and 114 departmental heads were used. Interviews were conducted on the principals, questionnaires were filled by 114 departmental heads, and document analysis was done. The study found out that financial practices such as budgeting, risk management, resource mobilization, and accountability by the principals improved academic performance due to availability of books, teachers, tables, chairs and writing chalks. Moreover, Wanjala et al. (2020) lamented that the financial management had still concerns on secure systems that did not have leakages of funds and proper administration of budgets without deviating from it. For example, converting funds meant for construction to purchase food materials. However, the study did not have any theory to guide it. It could have included a theory such as contingency theory to support effectiveness in ensuring that the process of monitoring and evaluation of finances is adequately done through thorough commitment towards it.

In Mombasa County, Kabaillah (2018) assessed how income generating projects were performing in government affiliated secondary schools due to the effect of employed practices of management of finances. The study used a population of 34 principals in secondary schools that were government affiliated using census method. A questionnaire was used in data collection. The results from Kabaillah (2018) found out that procurement planning was conducted annually as guided by Public Procurement Act. However, teachers

were not allowed to participate in budgeting unless when budgeting for special school events such as Parents, Teachers Association [PTA] meetings. In addition, communication on the details of the budget was not openly done to every one especially the teachers to avoid complains among them. The study by Kabaillah (2018), had few weaknesses which were included that it revealed that the pilot test was conducted in 3 secondary schools that had similar characteristics ones. Nevertheless, the study did not reveal the names of the secondary schools making pre-test study vague. Additionally, the secondary schools considered were based on national, county and district level failing to include extra county secondary schools.

In another study, Phylisthers et al. (2018) investigated the effectiveness of management of funds in public day secondary schools in Kitui County. The study had a specific scope of how the principals were managing funds in the light of Competency Based Curriculum [CBC]. Census method was adopted to select 25 principals who answered questionnaires in public day secondary schools. According to Phylisthers et al. (2018), the effectiveness of funds management was highly associated with the depth and frequency of training offered on financial management, educational levels, and availability of financial resources. In line with this, Phylisthers et al. (2018) found out that there was dire need for training to the principals through workshops, conferences and seminars since they had low skills when it came to financial management. The results presented by Phylisthers et al. (2018) were from public day secondary schools only. The private day secondary schools, boys and girls boarding secondary school were missing in this study.

2.3 Visionary Leadership and Financial Management

Visionary Leadership is a type of proficiency whereby a principal emphasizes on long-term goals that an institution should attain in future (Brookings, 2021). The types of visionary leadership traits include building vision, nurturing collaboration/developing people, surety of results and encouraging learning culture (Brookings, 2021; Greany, 2020). Building vision is the process of setting achievable targets that will enable the school eventually attain its vision (Guanah et al., 2021). Nurturing collaboration/developing people is equipping people through involving them in decision making and training them to enable them to grow professionally (Li, 2020). Surety of results includes the assurance that there would be high performance in parameters such as academics, finances, relationships, and job satisfaction. Encouraging learning culture is the process of ensuring that everyone has adopted the behavior of always being inquisitive in matters related to reading and acquiring knowledge (Greany, 2020).

A good visionary leadership should ensure that the goals to be achieved are defined clearly with a known way of attaining the goals such as motivating people to use the available resources as they align themselves with the vision (Brookings, 2021). The concern for visionary leadership in an organization such as secondary school has been a topic of discussion particularly from a global, regional and local perspective. Studies such as have measured visionary leadership in terms of transformation in both developments and human building, democracy, equity and coherence in ensuring that the goals are attained (Greany, 2020; Li, 2020; Miriti, 2020).

Globally, Kalkan et al. (2020) explored what connection did the leadership styles of the administrators in charge of Turkey secondary schools have with the school culture and organizational funds management image. Twenty secondary schools in Turkey whose 370 teachers were sampled took part in the study. The study by Kalkan et al. (2020) found out that when the school principals manifested various leadership styles like visionary and results focused leadership characteristics, the school culture like in the area of learning became stronger with a more positive perception of organizational image particularly in proper financial management. The decision by Kalkan et al. (2020) to use relational survey had an issue related to lack of actionable data. Further, the study consulted only teachers and failing to include county education officers from the ministry of education and principals whose leadership styles were point of focus.

Additionally, Li (2020) investigated how Chinese schools were being transformed as a result of reliable leadership methods. The study relied on secondary data from reports and articles from the year 2010 to 2019. According to Li (2020) the study applied vote counting and narrative synthesis designs. The study established that many reviewed studies indicated that the various leadership methods that were commonly used in schools such as high schools included moral modeling, charisma, clear vision and involvement of everyone in decision making, developing personnel, motivating and managing resources such as finance through set direction. Moreover, Li (2020) did not assess how learning culture would be developed by leaders.

In England, Greany (2020) evaluated how decentralized leadership systems in schools were factored in by place-based governance. The study begins by revealing that there are handful studies that have concentrated on how medium learning institutions in England such as the

ones at districts or governed by local governments have been adopting change in management reforms since they were delegated from national government. On a scope of 5 localities, Greany (2020) paid attention on leadership characters in ensuring equity and coherence after decentralization. The results which were drawn particularly in elementary and high schools revealed that as a result of decentralization, most school managers have an obligation to statutory, accountable and funding oversight body governance at local level. This has resulted to most of the school managers adopting creative vision leadership whereby they not only thought of a school as a place of employment but as a place of effecting change in the society due to additional powers handed to them on matters related to funds management.

In Indonesia, Karwan (2021) explored on what exactly is visionary leadership, how does it work and why does it exist from the perspective of the school principals at state junior high schools in Lampung Province. The study analyzed secondary data from books, journals and reports depicting more on visionary leadership at high schools around Lampung Province. According to Karwan (2021), visionary leadership at high school level entailed any form of leadership that motivated great thinkers, providing support and ensuring that schools develop financial risk management, ensuring that the school's vision is built by availing finances and empowering people to always learn from themselves or others.

In terms of how visionary leadership work, Karwan (2021) suggested that the first step involved building a vision or simply goals around the established vision. The second step involved involving great thinkers on ways the visionary leadership would work effectively with minimal risks. The third step involved empowering people by providing support and ensuring that schools develop as a leader. Further Karwan (2021) advised that visionary

leadership existed because schools needed excellence in management of resources to a point whereby the followers were more focused on attaining on a specific vision without being limited by lack of finances.

Another study by Ubaidillah et al. (2019) explored on why learning institutions require visionary leaders who offer visionary strategies. The study which was qualitative in nature spelt out a visionary leader as someone who set direction and not only informs institutional members, but also guide them on which was the best possible route to achieve the goals through networking, resource allocation and motivation. At the same time, Ubaidillah et al. (2019) used secondary sources such as books, journals and theses talking about visionary leadership. From the reviewed results, the study gathered that learning institutions have limited visionary leaders and more of managers known as school heads. Moreover, Ubaidillah et al. (2019) argued that a leader qualifies to be visionary if he/she is realistic in attaining the institution's vision, has convincing power and provides guidance on various methods that could be applied. However, Ubaidillah et al. (2019) failed to acknowledge on the role that a visionary leader played in encouraging learning culture.

Regionally, In South Africa, Sobunkola (2021) explored on various strategies that are related to visionary leadership used by principals to ensure students pass at grade 12 and adequately provided resources to teachers. The study used Upper Echelon Theory's effectiveness to inform the study. Ten school principals from Ehlanzeni District, Mpumalanga were interviewed and relevant analysis of documents done. The study further found out that in as much as many secondary schools required visionary leadership, it was not possible because of ineffective leadership whereby there is total disconnect and simply no unity between the management and teachers; inadequate financial support such as

timely payment of salaries and allowances, purchase of required books, chalks, tables and chairs for purposes of learning; and poor monitoring techniques on the quality of teachers recruited during the recruitment process. Nevertheless, Sobunkola (2021) use of ten sampled principals was so small for their results to have meaningful statistical significance. Further, the study used information from principals alone whereas there were other respondents such as teachers, non-teaching staff and official at the ministry of education whose information could have been very important in as far as visionary leadership was concerned.

In Nigeria, Guanah et al. (2021) investigated the association between teacher's leadership in education and performance in secondary schools. The main focus was on assessing how various forms of leadership enabled teachers create a favorable environment that students would take advantage of to excel academically. There were 6 secondary schools in Delta State who formed the target population of the study. Descriptive research design was employed on a sampled population of 86 teachers' leaders with forty-two of them being female teachers. The findings indicated that the ability of teachers to manage conflicts, become role models and portray humbleness aptitudes influenced the performance positively. In addition, when the leaders allowed trust and resilience to prevail as a style of leadership, performance improved significantly.

However, there were traces of autocratic form of leadership with one senior teacher (commonly called the head teachers) running the show hence ending up making up costly decisions that affected negatively the finances of the school. For example, there was the decision to increase allowances to other teachers at the expense of the students and lack of a clear vision on where the institution was headed. On the contrary, Guanah et al. (2021)

used one type of data collection instrument which was the questionnaire to collect data from different teachers with different job description. They should have either used different questionnaires or simply used interview guides for senior teachers.

A comparative study that was done by Bakare and Oredein (2021) on leadership styles used by the principals between Ibadan Oyo state- Nigerian public and private-based institution. The study which was survey in nature considered twenty-six and ninety-seven public and private secondary schools respectively. Teachers who were main respondents (244 in public and 970 in private) answered the questionnaires. In particular Bakare and Oredein (2021) wanted to ascertain which form of leadership styles were the principals using. The available options included visionary, coaching, servant, autocratic, democratic, pace setting, bureaucratic, and digital. The study found out that both private and public secondary schools principals used visionary and democratic particularly in making financial decisions, implementing the financial strategies and evaluating various financial goals. They ensured that they were proactive, motivating and emphasized on the need for high performance. However, Bakare and Oredein (2021) choice of having only one category of teachers was limiting to this study. The study should have included respondents like principals, their deputies and official at the ministry of education for inclusivity. In addition, Bakare and Oredein (2021) did not stratify the secondary schools based on their types such as boys' schools, girls' school and mixed school to ascertain on whether the leadership of their principals varied or not. The study did not address leadership style such as transformative.

Additionally, Idris (2018) investigated how principals in Zoba Debub, Eritrea public secondary schools were managing finances and how their roles fitted in that phenomenon.

The study was mainly a case study of four public secondary schools. The study by Idris (2018) paid attention to roles such as forecasting, monitoring, reporting, book keeping and keeping fund reserves. The study's respondents were principals who answered the questionnaires. Moreover, Idris (2018) discovered that as a result of parents not paying school fees on time, the leadership skills of the principals were put into test since they were not in a capacity to develop budgets due to lack of funds. Additionally, the principals lacked adequate training on managing funds to be in a position of building a reliable vision of promoting learning culture in their schools such as through buying of textbooks and exercise books for students, revision materials to the students, and allowance to teachers for overtime classes undertaken. Nevertheless, Idris (2018) did not include private secondary schools and also included just four principals with more than 6 years of experience in leadership. There was need to incorporate more principals with relatively less years of experience to learn more on how their leadership styles affected financial management.

In East African nation, a report by Cheriyan et al. (2021) described the techniques that were used in developing leadership skills among teachers in Rwandan high schools. The report revealed that the ministry of education in Rwanda had made significant efforts in instilling leadership skills among its high school teachers. The ministry had come up with a program referred to as MFLTI to boost collaboration and delivery of results. The report by Cheriyan et al. (2021) worked on a sample population of 1069 principals and 430 deans of students from 812 government assisted schools, 452 government and 127 private secondary schools. The report found out some of the leadership activities included evaluation of teachers and being committed to the vision of the school. The main concerns raised by Cheriyan et al.

(2021), were that the principals did not have adequate financing exert leadership skills and smaller secondary schools' principals did not get access to continuous leadership trainings.

Locally, in Bomet, Kitur (2021) assessed the kind of relationship that transformation leadership style used by the principals had with performance of students in their K.C.S.E examinations. Being descriptive research design-oriented study, Kitur (2021) selected 114 respondents. These respondents were 109 directors of studies and 5 quality assurance officers. The study used questionnaires to collect data from the 109 directors of studies, interviewed quality assurance officers and there was document analysis. The study by Kitur (2021) found that, when a principal allowed the development of teachers and students through nurturing collaborations and motivated them, academic performance increased. Further, Kitur (2021) measured performance of KCSE using mean scores and did not use other method such as ranking of the schools at sub county levels. Additionally, other types of transformative leadership styles that allowed vision building and encourage learning culture were not examined.

In Trans Nzoia, Sabwami et al. (2020) examined how principal's transformational leadership skills influenced public secondary schools' financial management of resources. The target population included thirty principals and three hundred and twenty-two teachers sampled using the formula suggested by Krejcie and Morgan (1970). The interview guides were used on principals while questionnaires were used on teachers. The study by Sabwami et al. (2020) found out that, transformational leadership skills such as involving personnel in decision making, achieving set goals and linking the school's vision with stable financial management system positively influenced financial management systems. However,

Sabwami et al. (2020) failed to examine the role of transformational leadership in encouraging learning culture.

In Samburu, Njukunye and Waithaka (2020) examined how secondary schools in Samburu central sub-county performance was influenced by strategic leadership. The study had three objectives which included examining the influence of visionary leadership, shared leadership and transactional leadership on performance of secondary schools. According to Njukunye and Waithaka (2020) the study used 5 schools that underwent challenges related to low performance. The respondents who were principals and teachers were interviewed and answered the questionnaires respectively. The study found out that the method of leadership by the principal affected the performance of the school eventually.

This was because a principal needed to vividly see the future of a school (visionary leadership) to be able to share various roles with members in a well-managed financial system that minds about cost-benefit analysis. Further, Njukunye and Waithaka (2020) used three theories such as trait theory, leadership behavioral theory and contingency leadership theory. According to a theory such as traits theory, it advocates for characters such as physical, intellectual and social traits to know that one person is a leader. However, the weakness of the theory is that, a person cannot be deemed as not leader if they lack the physical, intellectual and social traits since every nation has different threshold of what a leader should look like hence no universally accepted traits. This therefore makes it hard to put off a specific person as a leader unless they have a vision of what they want to achieve.

Chemweno et al. (2018) analyzed the reason that school principals played in overseeing finance in Trans Nzoia's day secondary schools. The review utilized clear examination plan and human capital theory in its journey to gather information in 14-day schools. The respondents were sub-area overseer of schooling, directors, educators and understudies. The sub-county head of education, directors and instructors were tested utilizing purposive examining strategy while the understudies were inspected utilizing straightforward irregular testing technique. The method of data collection was by questionnaires, interviews and document analysis.

The study by Chemweno et al. (2018) found out that all principals had made effort to attend workshops and conferences on financial management so as to sharpen their leadership skills such as nurturing collaboration and setting objectives that led the school to attainment of its vision. Further, Chemweno et al. (2018) revealed that the principals' leadership was negatively affected by inadequate funding from the government and late fee payment making the surety of results an impossible task to accomplish. This was because, the principals did not have enough resources to buy text books, chairs, chalks, tables, laboratory equipment and chemicals for sciences practical. Lack of these items led to students registering low performance. Nevertheless, Chemweno et al. (2018) did not include boarding boys' and girls' secondary schools in their study. Additionally, there was no pre-test study conducted to measure reliability of the instruments.

A study in Imenti North by Miriti (2020) examined how the discipline of students was affected by their principal's leadership style in government funded secondary schools. The study was descriptive in nature which enabled it narrow down to 19 secondary schools that were public. The respondents were nineteen principals, hundred and fifty-one teachers and

three hundred and thirty-three students. The study interviewed the principals others answered separate questionnaires. According to Miriti (2020), the study established that the principals used democratic leadership style whereby they involved teachers in decision making process of forming disciplinary committees. Also, they used transformation leadership style in managing and bringing visible change in the schools. However, it was discovered that there was shortage of financial resources to implement every policy and decision made. This made students discontent to a point that they opted to remain indiscipline as a way of retaliation. The main concern with the study was that Miriti (2020) did not involve ministry of education representatives in the study to ascertain on why there was limited financial resources engulfing secondary schools in Meru County which made issue remain unanswered.

2.4 Professional Practice and Financial Management

Professional Practice is a type of skill that dictates how one conducts themselves when working in a specific field (MOE, 2019). Types of professional practice include experience acquired in financial management, monitoring and evaluation, training and development on self and others, commitment towards work in school (MOE, 2019). Professional practice is portrayed through upholding ethics, outstanding performance, skillful, and well trained (African Union, 2021; MOE, 2020).

Studies on professional practice have measured it in terms of leadership mentoring programs, mastery of content, skills development, accommodative, maximum utilization of the available resources due to experience in financial management, and personal professional development (Abu-Tineh et al.,2018; Egboka, 2018; Mohd et al., 2021).

The concern for professional practice in an organization such as secondary school has been a topic of discussion particularly from a global, regional and local perspective. A report by UNESCO (2020) reviewed the professional standards that promoted excellence in teaching practice of the Pacific Island nations. The report categorized different teachers as either senior or junior teachers. According to the report, senior teachers had extra engagements in the management capacity of the school. Therefore, the report indicated on various measures that were endorsed by various school managers such as principals and senior teachers ensured effective monitoring of students' performances; promoted creative interactions that improved the welfare of teachers such as training needs; enhancing appropriate remuneration structures that match with the experience and academic qualifications for teachers; and also encourage teacher education programs so that all teachers attain professional requirements.

A report by Department of Education-UK (2020) documented on the standards that head teachers in both primary and high schools are supposed to adhere to the letter. These standards would enable the head teachers shape their professional standard practices as per Teachers Act of United Kingdom. In addition, these standards would be used as measurement parameters in performance achievement, promotion and job description parameters in recruitment. According to Department of Education-UK (2020), professional standard practices should enable a head teacher encourage teachers to build on school culture, behave and teach proficiently. The standards should enable the head teachers have monitoring and evaluation skills to assess curriculum contents vis a vis educational need. The standards involve commitment towards improving their respective schools and professional development of the teachers and also personally by partnering with

educational trainers. Additionally, the experience gathered on financial management should enable the headteachers to provide adequate oversight and responsibility on any school finances.

In Malaysia, Mohd et al. (2021) assessed the views of principals regarding programs that enhance continued professional development. The study included a survey of five hundred and fifty-seven principals who had undergone professional development programs trainings. According to Mohd et al. (2021), the study discovered that principals who had undergone the first phase of professional development training reported that they were training on financial management, monitoring and evaluation, capacity building, and staff development strategies. That notwithstanding, the principals indicated that they were in much need for leadership mentoring program since it would enable them receive guidance, information and aptitudes that other senior principals had accumulated over time. The mentorship program would enable them know how to approach mentorship to their junior staff in their secondary schools which would do them good since they were well knowledgeable on financial management. However, Mohd et al. (2021) did not substantiate the claims of what principals had achieved and what was remaining in continued professional development programs since they did not include program officials.

In China, Jiang et al. (2018) examined the various formal and informal professional development options were available for Henan province principals and their preparation to undertake the training. The study used both interviews and questionnaires to collect data from the principals in 35 high schools in Henan province. The study by Jiang et al. (2018) found that, though there were formal professional development options such as conferences, mentorships, and workshops, they relied heavily on informal options like

observation from peers and informal motivational groups. This is because maintaining professional practice as part of their responsibilities, is becoming challenging in the plight of 21st century demands from various stakeholders and change of curriculum. Therefore, they have to keep on consulting, observing how others are doing things, and motivating each other on areas such as prudent financial management, general administration and mentorship programs. Nevertheless, Jiang et al. (2018) did not reveal what the government was using to ease the burden of challenging roles of the principals as far as tailor-made professional development programs were concerned.

According to Shkurina (2018) principals have set professional standards they have to adhere to when dealing with financial management of school resources. The standards relate to understanding schools' financial opportunities and limitations so that they can use their experience in managing funds to ensure flexibility in utilization of available finances. Additionally, the principals have to ensure that they practice frequent monitoring and evaluation of processes used in handling revenue and expenses; procurement of goods and services through receiving quotations of different suppliers so as to get quality goods and services at reasonable prices. Further on, according to Shkurina (2018), the principals have a role in committing themselves in preparing, implementing and evaluating budgets; reporting how, why and which incomes were used to the relevant stakeholders; regular auditing of finances to reduce the chances of misappropriation cases among staff.

A study by Abu-Tineh et al. (2018) explored what characterizes effectiveness in professional development and the model used by teachers in Qatar high schools. The nature of the study was quantitative employing survey design. The study sampled one thousand high school teachers in Qatar to take part in the study from a population of 4,000 which

resulted to 633 teachers returning the questionnaires. According to Abu-Tineh et al. (2018), when the teachers possessed professional practices, they were knowledgeable in terms of mastery of content, were accommodative to each other, and had a focus of always ensuring that they developed their skills.

Further on, the models used in developing professional practice involved mentoring whereby less experienced teachers received mentorship from experienced ones such as workshops; peer influences through networks; and availability of opportunities for self-development such as scholarships and grants. However, Abu-Tineh et al. (2018) did not include professional practice model such as daily motivation from formal conversations held during meetings, and school assemblies.

Regionally, in South Africa, Dwangu and Mahlangu (2021), reviewed the measures that were employed to ensure that high school principals were accountable for decision made on financial management practices as a way of maintaining excellence in the practice in Eastern Cape education sector. The key motivation to this study was that it had previously been discovered that principals' accountability to School Governing Body [SGB] had not ensured efficiency in financial management practices leading to misappropriation of funds. The study by Dwangu and Mahlangu (2021) analyzed past literature and conducted interviews on chairperson, secretary, treasurer of the SGB and the school finance officers from ten schools. The study adopted interpretive paradigm based on the experience of the subjects.

Further, Dwangu and Mahlangu (2021) found out that the members of SGB were not aware on various discipline measures that should be employed in case a principal is guilty of

misappropriation of funds. Also, the study revealed that they hardly knew anything going on as far as financial management issues were concerned. Nevertheless, the study indicated that the schools have embraced auditing on use of finances to have tangible evidence that they are well used or not; there have been improved policies on various discipline methods implemented which are not limited to jail term to corrupt principals, suspension or expulsion; there have been more training offered to SGB members so as to be developed particularly in financial management; encouragement of monitoring and evaluation practices among principals by the ministry. However, Dwangu and Mahlangu (2021) did not review on code of conduct of the principals' holding office in their literature review done.

A report by African Union (2021) reviewed on how Africa's education systems was being developed. The reviews explored on different areas such as students' performances, enrollment and completion rates. However, based on professional practices, African Union (2021) revealed that most secondary schools in Africa had shortages of qualified school heads and teachers as compared to the ever-growing student population demand in schools. As a result, the available staff had low training on how to maintain professional practices such as capacity building, training and commitment to work. This resulted to teaching staff not performing and resigning prematurely. African Union (2021) report revealed further that by 2019, the average qualified teachers' proportion was 78% in secondary schools at every nation. Therefore, the study recommended that there should be employment of school managers who can initiate partnership with telecommunication firms so as to get a chance of receiving training and development of students, teachers and other non-teaching

staff. Additionally, there should be more investment in resilient educational systems which can support professional practice among school heads and teachers.

Further on, in Nigeria, Okoye and Okorji (2021) investigated the various professional practices that were financial in nature that the principals had adopted to ensure smooth running of the public secondary schools. The study used stratified sampling method to select 129 principals and 129 bursars in the secondary schools who answered questionnaires. According to Okoye and Okorji (2021), the study revealed that the professional practices included preparing, implementing and monitoring budgets to avoid wastages; frequent financial management training programs to teaching and non-teaching staff; and commitment to consistent book keeping and auditing of records to avoid misappropriation of funds. Further, Okoye and Okorji (2021) revealed that the questionnaire had a Cronbach Alpha Coefficient value of 0.67 indicating that the questionnaire used was not reliable enough. This is because according to Taber (2018), an instrument should have values of 0.7 to 1 so as to be deemed reliable. The study also assessed public secondary schools without including private secondary schools.

Additionally, Onuorah and Egbosi (2020) evaluated on how the principals in Anambra-Nigerian secondary schools were managing people and finances to ensure there is effectiveness in administration professional practices. The study involved 61 principals from the public secondary schools and 55 from the private secondary schools. Pre-test was conducted on Enugu state secondary schools where 10 principals from public and 10 from private schools were selected using purposive sampling method. In addition, Onuorah and Egbosi (2020) made a revelation that principals from both public and private schools who

manage people and finances should ensure there is effectiveness in administration, professional practices, and performance.

This was because there was a disconnect on implementation of professional strategies developed by the principals which involved training and reward programs to teachers hence lacking anything to counter-check on whether their commitment towards delivering on their mandates was done or not. Nevertheless, Onuorah and Egbosi (2020) did not reveal the response rate from the principals after collecting filled-in questionnaires to ascertain whether the study was successful or not.

In addition, Egboka (2018) investigated how job performance of teachers was influenced by the management professional practices that principals were applying. The study adopted descriptive research design in sampling one hundred and forty-six principals through simple random method. According to Egboka (2018), the study found out that principals enhanced professional practice through encouraging teachers to coordinate with each other so that they are able to utilize the available resources such as books to share knowledge; providing finances to teachers to attend academic conferences on innovative techniques used in teaching so as to save on overall cost; encourage and approve leaves for teachers to attend classes for professional development.

Further, Egboka (2018) recommended that principals should partner with various professional trainers who will equip teachers with various professional skills through conferences, workshops and formal meetings. Additionally, the study recommended that principals should liaise with non-governmental organization in raising funds meant to facilitate their personal professional development and that of the teachers. That

notwithstanding, Egboka (2018) failed to recognize other sources of funds such as school fees and ministry of education.

Locally, Akala (2022) made a review of how Competency Based Curriculum [CBC] had reformed education system in Kenya. The review talked partly on how the roles of school principals would change after it has been introduced in secondary school set-up. The study relied on secondary data such as reports and articles from nations who had implemented the system. According to Akala (2022), the principals' professional practices would be more on training and development of teachers; act as mentor and partly play the role of monitoring and evaluating the progress of CBC implementation; and commitment towards seeing the success of CBC system. Nevertheless, the study revealed that issues that principals were expected to face include overspending, inaccurate record keeping and poor auditing.

In Mashuru subcounty-Kajiado, Muasa et al. (2021) evaluated on the contribution of the principals' professional practices towards checking of records from teachers and students as a way of improving KCSE performance in public secondary schools. The study selected thirteen, fifty-four and fifty-six principals, teachers and student leaders respectively. The principals were interviewed and other told to answer questionnaires. According to Muasa et al. (2021), the study found out that the principals' professional practices involved checking schemes of teacher's work, syllabus coverage, lesson plans, mark books, student's report forms, random student notebooks, and personal files.

Also, Muasa et al. (2021) discovered several issues that principals were encountering such as lack of commitment by teachers to their work, fake schemes from teachers probably

downloaded from internet, lack of timely submission of records from teachers, limited financial resources to print, photocopy and file records. However, Muasa et al. (2021) concentrated only on government funded schools and not private. Further, the study did not use justifiable methods of measuring KCSE performance such as mean scores as released by the ministry of education.

In Matungulu- Machakos, Malonza (2020) conducted a study on how discipline of public secondary schools was affected by professional management practices of their principals. The study used a mixed methodology and specifically triangulation method. Principals, teachers who were senior and student leaders were included. The study interviewed the teachers and principals while students answered questionnaires. Cases of indiscipline were traced using schools' reports and past studies. Further, Malonza (2020) posited that in a period of 2-year period, indiscipline cases were approximately twenty-two.

These indiscipline cases were as a result of unrest from students due to quality of food, current rules and communication disconnect of management and students. All these led to cost high financial losses to both the school and parents of the students. Based on the results, Malonza (2020) linked poor professional practices of the principals such as not engaging any dialogues with the students, lack of monitoring and evaluation on student's progress hence relying on only reports from teachers without conducting due diligence. Nonetheless, Malonza (2020) did not include other respondents such as board of management and ministry of education officers to have more inclusive feedback from a holistic view.

Another study by Ngige and Tanui (2019) explored how performance of secondary schools was influenced by both administrative and financial management professional practices of the principals in Uasin Gishu County. The study sampled 57 principals through stratified method. According to Ngige and Tanui (2019), the study discovered that when the year was beginning, most principals ensured that they prepared various budgets, adhered to the budgets as much as they could and were able to submit various financial reports to the concerned parties since they had experience acquired in management of funds. Nevertheless, Ngige and Tanui (2019) discovered that most principals' budgets resulted to deficits due to poor monitoring and evaluation on spending patterns of the departments. Additionally, only 42.1% of the principals adhered to audit recommendations on training and development on staff on areas such as financial management. Even so, Ngige and Tanui (2019) did not give out any information regarding pre-test study. In addition, the study concentrated on only principal respondents and not including others such as bursars and accounts clerks who are also directly involved in administrative and financial management duties.

In Meru County, Kirikua (2021) examined various strategic practices that the principals used to enhance improvement of Mathematics in KCSE. The study involved a sample size of ninety-two principals and two hundred and fifty-one mathematics teachers. The strategies examined included partnering with mathematics experts for further training; provision of financial resources support to mathematics teachers so as to organize seminars; arrangement of expected instructing and learning materials to educators and students respectively. The study by Kirikua (2021) discovered that though mathematics experts were invited, it was done annually hence not much impact in aiding students

improve mathematics. Additionally, the principals complained of low finances hence unable to provide financial resource to hold mathematics seminars. There were very low learning materials provided such as marking schemes for teachers due to lack of enough financial support from stakeholders. But Kirikua (2021) failed to include mathematics specialists to get their contribution in the study since the study did not reveal the number of days the specialists spent training and motivating teachers and students to improve in mathematics. Probably it was done annually but the training took a period of one or two weeks which was relatively reasonable.

2.5 Innovation and Financial Management

Innovation is a proficiency that a principal has that guides him/her on how accommodative he/she is towards ensuring that he/she adopt recent methods and technology when performing his/her assigned tasks (European Union, 2019). Types of Innovation include contemporary use of digital resources, social innovation e.g., partnership with students' families and teachers, customer service experience and reliable decision-making timeline (Rand Corporation, 2019). Use of digital resources is the adoption of technology in operations of an institution (Osuji & Tamunosa (2021). Social innovation involves incorporating various stakeholders to share in the values and decision making of the school (Bawuro et al., 2018). Customer service experience is the utmost focus given to clients who happen to be students, parents, suppliers, society and government at large (Dayang et al., 2022). Reliable decision-making timelines entails assurance that strategies are planned and implemented within the required period (Bawuro et al., 2018). A good innovation proficiency should be realistic, measurable, client oriented, delivers value, exciting and enables the organization to reach its vision (European Union, 2019; International Labor

Organization, 2021). The concern for innovation in an organization such as secondary school has been a topic of discussion particularly from a global, regional and local perspective.

Studies on innovation have measured it in terms of ICT infrastructure, income generating educational projects, active involvement in different tasks and meetings; assignment of obligations to all staff for solid independent direction; motivating and checking the progress of various implemented decisions in order to understand the financial challenges that may be present (Jong et al., 2020; Ovcharuk et al., 2022; Rand Corporation, 2019).

Globally, Ovcharuk et al. (2022) investigated the innovative digital tools that the Ukrainian secondary school principals were using to make distance learning successful. The study main motivation was due to the fact that Ukraine education system was paralyzed due to covid-19 pandemic that required everyone to work and study from their homes. The study involved 1463 respondents who were principals and teachers in answering the well-structured google form. According to Ovcharuk et al. (2022), the study found out that the principals had provided funds for acquiring ICT infrastructure to the teachers such as laptops, internet supply, and basic ICT training. The infrastructure enabled teachers' access digital tools like zoom, google meet, Padlet, Edmodo and Sisco Webex. The tools further enabled the teachers shift from traditional to digital classes, conferences and courses.

The students were able to interact with their teachers through webinars on the one hand, while on the other hand the teachers were able not only to teach but administer examination and attend professional competitions. Further, Ovcharuk et al. (2022) also revealed that some principals had become so innovative that they had active websites through which

their teachers and students guided by their parents would access to digital libraries. The websites had even customer service portal in case a user would want to make academic related inquiries. However, Ovcharuk et al. (2022) did not reveal the actual number of principals and teachers, their sample sizes and sample method used.

A report by Rand Corporation (2019) evaluated the designs in sustenance of innovative high school' accomplishments, problems and academic performances. A sample size of 16 high schools was considered from Cleveland, Denver, New York, and Philadelphia. The report aimed at introducing an initiative called Opportunity by Design [ObD] to the schools and in which full funding was availed to the respective schools. Rand Corporation (2019) reported that after the teachers in the 16 high schools used ObD, they were able to apply a higher notch of mastery of content, financial management, personalization, and positive youth development skills in their daily teaching operations as compared to other schools. In relation to financial management which is a point of concern in this study, Rand Corporation (2019) proclaimed that teachers were able to manage debts through investing in income generating educational projects.

In Beijing, Zhang (2022) cross-examined the various advanced methods called fifth discipline that high school principals were applying to improve capacity of learning. According to the study, shared vision, individual mastery, intellectual models, team effort in learning and system thinking composed of fifth discipline. The study was qualitative in nature mainly concerned with past experiences that the principals, teaching staff, parents and students had encountered when improving capacity of learning. The study by Zhang (2022) proclaimed that principals had a tough choice of either saving on cost to get less professionally qualified teachers or pay expensively to get the professionals. Further, the

principals improved innovation by always communicating and involving parents on any finance related queries through customer service; provision of finances to nurture school capacity learning through buying books, revision materials, printing examinations, and organizing academic seminars. Nevertheless, Zhang (2022) did not provide information on pre-test study information.

Further, Jong et al. (2020) explored how Dutch school principals' involvement on innovation has been supplementing leadership practices in Netherlands. The study interviewed twenty-two principals who were from 6 secondary schools, 10 primary schools and 6 colleges in Netherlands. The study discovered that principals became innovative by being actively involved in different tasks and meetings; delegation of duties to all staff for reliable decision making; motivating and checking the progress of various implemented decisions in order to understand the financial challenges that may be present. However, Jong et al. (2020) used a relatively small sample of principals hence the results could be challenged.

In Malaysia, Dayang et al. (2022) investigated how principals were leading through innovation and its impact on development of the secondary schools. The main concept of the investigation was innovative leadership by the principals. The study used past literature which was inspected and analyzed by six specialists on matters regarding leadership. According to Dayang et al. (2022), the study discovered that some of the innovative leadership styles used included empowering and mentoring junior staff such as the ones in finance department on financial management; hiring staff such as teachers, finance and procurement officers with the right technical skills so as to have value for money; and creatively influence the staff to practice honesty when dealing with their undertakings. The

choice of Dayang et al. (2022) to use past literature could easily mislead a study due to possibilities of biasness.

In Thailand, Somsueb et al. (2019) documented on what could be viewed as indicators of an innovative kind of leadership as portrayed by principals in the secondary schools. The study approached the whole innovative leadership from an angle of relationship models. Further, Somsueb et al. (2019) sampled 1,020 principals to answer questionnaires from Thailand's Basic Education Commission [BEC] using proportional technique. The indicators on relationship models according to Somsueb et al. (2019) were collaboration, risk-taking, visionary leadership, oriented change, and robust decision-making process. The study did not include contemporary use of digital resources as an innovative way of leadership in this 21st century. Additionally, the cost-benefit analysis of innovative kind of leadership and the relations with prudent financial management was not ascertained by Somsueb et al. (2019).

Regionally, Nneka (2022) investigated on the various innovative managerial strategies that were being used by principals to ensure that teachers performed their tasks in Awka-Nigeria public secondary schools. The study used a sample size of 200 teachers who were selected using simple random method from 18 public secondary schools. Data was collected using questionnaires and validation was done by 3 specialists in department of education from Nnamdi Azikiwe University. Among the findings made by Nneka (2022), the ones related to financial management were that the principals used a relatively friendlier way of correcting teachers who portrayed lapses in teaching; provided safe working environment to staff through provision of funds to buy suitable tables, chairs and decent classrooms; and instructed teachers to submit their reports via emails to minimize the cost

of print-outs that were done in school. The study by Nneka (2022) however revealed that pre-test study was done in Awka from ten secondary school teachers who did not comprise part of respondents. According to Malmqvist (2019), pre-test is normally done in a different selected population from the main study hence the study could have used secondary school teachers in another area apart from Awka.

Further, Osuji and Tamunosa (2021) investigated how River estate-Nigeria's principals were managing funds and its influence on their administrative skills in public senior secondary schools. The study had two objectives of ascertaining how timely apportionment of funds enhanced innovation in administration and how book-keeping improved administrative skills of the principals. The study by Osuji and Tamunosa (2021) worked on a sample size of 230 principals from a target population of 268 who answered the questionnaire. The study discovered that when funds were apportioned to the schools on time from the government, principals were able to prepare budgets on time through consulting various staff to have reliable decision-making timeline. Additionally, they were able to have enough time to conduct both physical and e-research on the best goods and services in the market so as to have the best quality at minimum costs. However, Osuji and Tamunosa (2021) had no evidence of pre-test study to measure reliability. Additionally, the study did not reveal which sampling formula was used to get a sample size of 230 principals from a target population of 268.

Further, Adali (2018) examined how Nigerian secondary schools' financial management was being enhanced through creative strategies from the principals. The study relied on secondary data to derive its findings. According to Adali (2018), Nigerian secondary school principals were promptly paying all bills to avoid fines due to late payments; liaised

with various partners such as NGOs, private donors and sponsors to facilitate various programs of the school; coordinating with other secondary schools to ensure they get professional services such as construction masonry experts, engineers and auditors at discounted rates. Additionally, the school principals were organizing with alumni students for funding of projects; installation of ICT infrastructure to reduce paper costs; installation of accounting systems such as QuickBooks for easier record keeping and report generation.

Further in Nigeria, Bawuro et al. (2018) explored on the precepts that enable teachers to portray innovative behaviors in secondary schools. The study examined documents, articles, and reports that were related to the topic. In addition, Bawuro et al. (2018) found out that teachers tended to portray innovative behavior when they were happy with their places of work, when the organization climate was favorable, when their seniors had staunch commitment and had transformative leadership. The various innovative behaviors portrayed by teachers included use of digital notes when teaching, formation of study groups, and commitment to guide students on personal financial management. Nonetheless, Bawuro et al. (2018) did not acknowledge the influence of supportive colleagues, provision of learning materials and reasonable salaries as part of the precept that promoted innovative behaviors. Additionally, the senior management such as the principals were not included.

In South Africa, Lumadi (2020) reviewed how curriculum innovation affected secondary school finances in Eastern Cape. The study used both primary and secondary data from three high schools that were underperforming. Three principals, ten teachers and ten learners were interviewed and answered the questionnaires respectively. Further, Lumadi (2020) revealed that the principals in the three high schools outsources finances from

politicians, donors and sponsors to fund their curriculum needs. The budgets were also developed through consultation with teachers whereby there was a window left on type of rewards that they would receive when students excelled in their respective subjects. The principals were also concerned with paying teachers their weekly stipends to cater for transportation costs since they came from far hence enabling them not come late or miss entirely in attending their classes. There was need to include finance officers in the study to provide more information on the budgeting process and other sources of finance such as from the government.

Locally, a report by International Labor Organization [ILO] (2021) documented on the revolution that Kenyan education had gotten due to digitization in teaching processes. The report which talked on diverse issues touched a lot on the contribution that secondary school principals as school managers had made regarding digitization of teaching processes at their secondary school level. The ministry of education and school managers have worked together in identifying the digital capabilities that teachers have in contemporary use of e-resources; school managers have partnered with ICT institutions that could supply phones, tablets or computers to each teacher as per the policy by MOE; and the ability of the principals liaising with curriculum officials to develop curriculums that enable other education stakeholders rely on it in making reliable decisions that include buying of learning materials and employing more qualified teachers. That notwithstanding school managers have experienced low financial problems, limited professional development in digitization prospects such as undertaking ICT related upgrade courses; and delays in disbursement of government funds to support capacity building on digital programs.

In addition, Gicheru (2020) explored the challenges facing Embakasi girls' secondary school in Kenya which are limiting them from incorporating technological innovation in their operations from the principals and teachers' perspective. The study used phone interviews on principals and teachers while the students were contacted via WhatsApp. The study by Gicheru (2020) established that, there was limitation of educational programs that involved teachers and students such as Instructional Systems Design [ISD]; lack of finances to hire experts in critical thinking and creativity in matters pertaining learning; and lack of reliable policies enacted and which could be used to make reliable decisions and partnership with educational stakeholders such as parents and the community. However, Gicheru (2020) students were female gendered hence there is need to incorporate male gender to ascertain their view on Innovation on use of technology.

In Nakuru, Nyakanga and Mungai (2021) evaluated the innovative forms that the principals used to ensure that public secondary schools performed exceptionally in their examinations. The study used a secondary school population of eighteen entities whose eighteen principals, hundred and forty-nine teachers and one thousand, nine hundred and sixty-two students were selected. The study established that the principals ensured they bought textbooks, revision books, and past papers for the students; the principals also provided finance to cater for academic trips, motivated teachers through rewarding them with money and paid lunches when students performed exceptionally in their subjects; and ensured that teachers attended professional development conferences on where they would learn on financial management at a personal and corporate level. Also, Nyakanga and Mungai (2021) revealed that the choice of four schools that were used for pre-test was done

based on the target population that was not sampled which is statistically wrong. However, the study concentrated on just public schools and did not involve their private counterparts.

In Nyamira County, Luhangala and Anyieni (2019) examined how the implementation of strategies was done and its relations with improving performance in public secondary schools. Principals and their deputies, chairman of BOM, head of departments from forty-six secondary schools were selected signifying 225 as sampled population. The findings made by Luhangala and Anyieni (2019) related to general management, academic and finance strategies. The intriguing aspects on financial strategies as documented by the study indicated that the school management had thought of installation of internet to digitalize the operations of the school.

Additionally, school principals who were the school management promoted team work and coordination strategy was applied in making financial decisions. The school management also put-up strategies on how to lobby for more funds from the government through capitalizing on what they do best such as sports, symposiums, conferences and general meeting. Though, Luhangala and Anyieni (2019) did not specify which groups of respondents agreed to take part in the study but gave a generalized figure of 211 response rate. This made it hard to ascertain the specific respondents who actually agreed to take part in the study. Additionally, the study was done in public secondary schools hence there would be a need to hear from private secondary schools.

Adding further, Bagine et al. (2022) sought to establish the various problems that principals were going through when implementing various strategic innovations in public secondary schools in Meru. The target population was 41 principals and 144 head of departments.

The sample size was 30 principals and sixty departmental heads in the thirty secondary schools (1 principal and 2 head of departments in each school). The study by Bagine et al. (2022) named low satisfaction on their jobs since the principals never provided finances to acquire teaching materials; lack of enough policies to cater for release of funding on innovative projects such as programming; low number of staffing since the secondary schools could not afford many qualified teachers due to cost implications and hence rely on TSC for deployment of teachers. Even so, Bagine et al. (2022) did not provide the sampling method used to obtain the sample 30 principals and 60 head of departments.

2.6 Effective Communication and Financial Management

Effective Communication is a skill of ensuring that the actual intended message is conveyed in the right channel towards the recipients who then proceed to act in accordance to the instructions of the message (Ministry of Education-Ethiopia, 2020). Types of effective communication include robust decision making, increased productivity, fast problem resolution, stronger workflow and developed relations with stakeholders (Global Fund, 2017; MOE, 2019). Robust decision-making entails reliable process of coming to an agreement regarding various issues such as finances, academics, management and discipline (OECD, 2022).

Increased productivity entails ensuring that streams of income, job performance and general administration performance is improved (Public Policy Institute of California, 2022). Fast problem resolution is the process of increasing effectiveness of coming up with answers when encountered with an issue (Rand Corporation, 2019). Stronger workflow entails the ability of having reliable personnel that can deliver on the assigned tasks (UNESCO. 2019). Developed relations with stakeholders include the ability of the school

to be connected with the society at large in terms of educational and other matters (US Department of Education (2021a). An effective communication proficiency from the principal should be open, transparent, concise and compassionate (Muyanga & Phiri, 2021; Rand Corporation, 2019). The concern for effective communication in an organization such as secondary school has been a topic of discussion particularly from a global, regional and local perspective.

Studies on effective communication have measured it in terms of use of digital communication methods, face to face pattern of communication, written form of communication and implementation of suggestions and setting meetings to discuss various issues affecting the school (Olayemi, 2019; Owan et al., 2021; Saraih, 2022).

Globally, Saraih (2022) examined the communication patterns and channels that Malaysian secondary school implemented. Being a case study design, data was collected in form of interviews from 4 principals and 12 teachers from a total of four sampled high schools that had high performance. The study by Saraih (2022) made a revelation that most principals used digital communication methods such as use of social media and main stream media (television adverts) to communicate to stakeholders on important events such as upcoming fundraising events as a way of finding a fast solution to a financial need. Additionally, the school principals used emails to communicate on financial reports with donors and sponsors as a way of developing relations with them. However, Saraih (2022) did not include other high schools that were not high performers creating a gap to ascertain the methods that their principals were using that did not seem to yield results. In addition, Saraih (2022) did not explore on non-digital communication patterns.

In Bloomington- America, Barber (2020) conducted a study that assessed how urban middle school's administrators and teachers were communicating. The main issue was ascertaining what was communication, how it was done and its effectiveness. School principals and their deputies were interviewed while teachers answered the questionnaires. According to Barber (2020) the review figured out that the most widely recognized method for communication aspects used by principals included emails, newsletters, face to face, text messages and memos. Nevertheless, in relation to financial management which is the main concern of the study, the study complained that urban middle schools' administrators who were also referred to as principals hardly gave any formal feedback on issues raised on expenditure of finances. This left the stakeholders in the dark and developed lack of trust issues since their questions remained unanswered. Nevertheless, Barber (2020) did not include rural middle schools in the study.

In Viginia- America, Sherron (2019) examined how a successful environment was brought about through communication practices by the principals. The study examined ten public high schools with a sample of 7 principals being interviewed using zoom and further review of scholarly articles, staff memos, websites, and newsletters. According to Sherron (2019) the study found out that principals had developed a unique system of text and email message alerts to parents as a way of involving them with their children's school life and enabling them to plan ahead. The information passed through the messages included school fees invoices, examination results, specific PTA meetings and receipt of any payments made in favor of their children school fees. The principals also enhanced a motivating way to keep the teachers satisfied with their jobs through annual salary increment, allowances and other monetary benefits in case of overtime, attending meetings and surpassing the set

goals. Also, Sherron (2019) found that the principals communicated to stakeholders on the progress of the school particularly of expenditure of finances Vis a Vis the attainment of the school's vision. Nevertheless, Sherron (2019) did not examine environment, social and economic aspects that could influence a principal's way of communication.

In Greek, Panagiotis and Alkiviadis (2020) explored on how principals were using various communication strategies to advance the school environment. The review had various past studies talking about communication strategies that had been reported to be used by Greek high schools. According to Panagiotis and Alkiviadis (2020), it was the role of the principals to ensure that the school environment was favorable for learning, developing new ideas and for mental growth of the students, teachers and other staff. The principals had a responsibility of always motivating good progress, reprimanding mistakes and pursuing excellence in favor of the school's growth. Also, Panagiotis and Alkiviadis (2020) revealed that the principals used an open communication strategy whereby they ensured that income and expenditures of school funds was open to everyone interested.

Actually, the principals had gone to the extent of putting the income and expenditure reports on school websites which was commendable and appropriate in attaining trust of every stakeholder. The principals also ensured that teachers got a chance to be heard through departmental heads on what they needed for learning process to be smooth so that it could be budgeted. The inquiry made by parents regarding their children school fees balances was communicated on time to them through word of mouth and in writing on the correct figures hence a gain of positive relationships with them. Therefore, since the study by Panagiotis and Alkiviadis (2020) was done on Greek high schools, there was need to replicate the same to Kenyan context and specifically Meru County secondary schools. The

study also relied on reports and studies made by other people to come to their conclusions which could fall trap of biasness.

In Indonesia, Anggorowati et al. (2019) evaluated on the strategic communication skills that leaders in education such as principals and supervisors' use. Data was collected from interviewing 10 respondents who included 3 principals, 2 deputy principals, 2 supervisors and 3 teachers. In addition, data was also collected from secondary sources such as articles, reports and studies done on the matter. The study by Anggorowati et al. (2019) revealed that effectiveness in communication from leaders such as principals was paramount in addressing various areas such as administration, finance, procurement, and learning. The main emphasis was about effectiveness in communication as an approach to improving quality in schools.

The skills that were considered effective included transparency in financial transactions; appreciation and acknowledgement for outstanding staff such as when finance officers keep correct and updated records; acceptance of the leaders to feedback such as being told when they have overspent the budgeted money; and good listeners to understand the financial needs of each department for purposes of allocating enough resources. However, misinforming employees, lack of openness in communication, and adamancy of the principals to use their mother tongues proved ineffective especially when the staff are not conversant with the said language hence broken relationships. Nonetheless, Anggorowati et al. (2019) used very low number of respondents which was exceptionally low when contrasted with the limit of 30 respondents.

Regionally in Nigeria, Owan et al. (2021) explored on how the communication from principals on management of funds related with the community in and out of the 271 public high schools in Cross River State. The study used an approach of structural model to emphasis on this relationship. Owan et al. (2021) utilized a sample of 1545 people (271 principals, 396 deputies, and 336 teaching staff, and 542 Parents ‘Teachers’ Association leaders) who answered the questionnaires, held group discussions and undertook various interviews. It was discovered that most principals communicated effectively with community leaders in their mother tongues, implemented their suggestions and setting meetings to discuss various issues affecting the school. However, the principals underutilized communicating various financial practices which kept the community in and out of the school at dark on what was happening. The financial practices that were not being communicated included usage of funds on projects, audit committee reports findings on school funds, and book keeping details. As a result, this strained the relationship between the community and the principals of high schools.

From the point of view of the principals, as long as they presented the financial statements on the expenditure, they did not owe community at large any further explanation. According to Owan et al. (2021), most of people who formed the community did not have any financial background to understand on how to interpret the financial reports hence raising suspicion of funds of the school. The study therefore recommended that more policies should be put into place to create a window of allowing the community to get a chance of the interpretation of the various financial reports when needed. But Owan et al. (2021) did their study in just one state which was Cross River State hence the need to expand the study to other states and probably even other nations such as Kenya.

Another study by Udoh (2019) investigated the patterns that the principals in Calabar South- Nigerian secondary schools were using when communicating their administrative effectiveness to staff. The point of focus was 8 secondary schools whose 32 teachers and 16 non-teaching staff sampled using stratified method were included in the study. They answered open-ended questions as well as being interviewed. According to Udoh (2019) the principals used different communication patterns dependent on time, need, and personnel being communicated to. However, what was outstanding based on financial management was that when the principals communicated to staff regarding financial matters, it had to be put into writing and not word of mouth.

For example, when directing on deposit and withdrawal of funds from school accounts; preparing budgets and reporting the expenditures to stakeholders. This enabled the principals have tangible evidence for robust decision making, more connection with the staff and increased productivity from staff on financial matters since they understood their assignments better and worked without fear for incrimination due to unauthorized funds spending. In as much as Udoh (2019) stratified the respondents based on their role, management was not represented hence should have included principals in the study. Further on, private secondary schools were not included in the study. Additionally, the study used the same population of the study to conduct pilot test study.

Additionally, to Mafana (2018) explored various aptitudes that the principals needed to manage their secondary schools as far as communication is needed in Anambra state- Nigeria. The study sampled 103 principals and 103 deputies from Otuocha and Aguata. In relation to finance Mafana (2018) discovered that communication and financial management are two separate things. The ability of a principal to communicate effectively

will entirely depend on possession of skills such as face to face communication skills, listening skills, verbal and non-verbal skills when reporting and taking feedback from the recipients of the financial reports. However, Mafana (2018) did not include any other respondents apart from principals and their deputies hence the information regarding on the communication skills they used could be highly biased. There was hence need to include other respondents such as teachers, non-teaching staff and students since these were most likely the recipients of the principal's communication skills and stood more informed on the weaknesses the principals and their deputies portrayed when communicating.

In Ibadan Metropolis-Nigeria, Olayemi (2019) investigated the patterns of communication from the principals and how that related to effectiveness in school administration and achievement of vision 2030. The nature of the study's design was descriptive with a sample of 375 teachers who were sampled using multi-stage method from 25 secondary schools. According to Olayemi (2019), principals preferred to use face to face pattern of communication as compared to other methods such as verbal, non-verbal, downward, upward, and horizontal methods. In relation to financial management, the study revealed that verbal and nonverbal patterns were preferred since it was the duty of the principal to inform various stakeholders on various issues on finances and as well as provide non-verbal (written) patterns to support their communication. Nevertheless, Olayemi (2019) insinuated that principals had a tendency to use various communication patterns based on different times, individuals and the need for a specific communication pattern. Therefore, no pattern of communication was self-sufficient of each other. Still, Olayemi (2019) did not include listening as a pattern of communication though studies such as Mafana (2018) and Owan et al. (2021) acknowledged it.

In Lusaka-Zambia, Muyanga and Phiri (2021) explored the applicability of Berlo's SMCR Model to enhance international schools effective communication. The study included senior worldwide school of Lusaka and global local area school. The review narrowed down to 110 staff who were principals, departmental heads, teachers and support staff. These respondents answered questionnaires since the study had adopted quantitative paradigm which had a response rate of 75% (83 returned questionnaires). The main purpose of using Berlo's SMCR Model was to enable in the structuring of the questionnaire that had details on the source, message channel and receiver.

In relation to financial management, Muyanga and Phiri (2021) found out that when the principals who were the source, communicated a message clearly on various budgeting needs, implementation and monitoring processes through formal meetings, emails and phone calls, the junior staff such as accountants who were receivers were able to make financial decisions quicker which improved productivity. In addition, when the principals communicated effectively on any financial concerns such as on late salaries, teachers were able to trust them since they feel that the management respects them to notify them on any upcoming short-comings. The study by Muyanga and Phiri (2021) used the same questionnaires to all respondents irrespective of their job rank. That is both the management and junior staff hence not giving the senior management a chance to give more information since they were more knowledgeable on the subject.

Locally, Imaobong (2019) investigated how teacher's job satisfaction was made possible through effectiveness in communication methods instigated by the private funded schools in Juja-Kenya. The study adopted cross sectional design to sample using stratified and purposive methods on 7 principals and their 7 deputies, 56 teachers and 140 students. The

principals and their deputies were interviewed, teachers and the students answered the questionnaires. Documents were also analyzed as secondary data. From a financial management point of view as stipulated by Imaobong (2019), teachers got satisfied with their jobs once they got paid well and on agreed time. Additionally, any extra time such as morning and evening tuition should be compensated. Further, teachers felt more appreciated if rewarded once in a while especially when they attained the set targets.

According to Imaobong (2019), the principals therefore played as an intermediary between school financial systems and teachers' 'advocate'. The principals needed to communicate on time to finance personnel on any payments due to teachers to avoid delays when the set time reaches. Nevertheless, the study noted that when principals lacked ICT, poor mastery of time, deferred response and poor listening skills, it resulted to ineffectiveness and breakdown in communication. This is whereby teachers' financial needs were hardly met and when they did, it was done late. Also, Imaobong (2019) analyzed documents such as appraisal forms for the teachers, circular files from the departments, reward book for the teachers and employment contract forms (housing and school contract). The study did not assess documents such as teacher's salary and allowances which could have provided rich content on what specific job group of teachers got paid and the allowances accompanying the job group.

In West-Pokot, Gisore et al. (2022) evaluated on how student's discipline had improved as a result of the principals' skills in communication at government secondary schools that were not boarding. A total of five hundred and ninety-three teachers and students were sampled using simple random and purposive methods respectively. The study interviewed teachers and let the students answer questionnaires as well as analyzing various school

documents. The study by Gisore et al. (2022) found out that most principals in West Pokot allowed open door policy between the management and the students in case they would wish to air out their concerns; teachers promoted positive communication structure on the benefits of good discipline; most principals used media channels such as messages, phone calls and emails to communicate to teachers and other staff on discipline issues.

Other forms of communication channels reported included school assembly and notice boards. In relation to financial management, in addition, Gisore et al. (2022) insinuated that once discipline of the students had improved due to effective communication from the principals, the school wasted less resources such as unnecessary costs incurred from damages caused by indiscipline cases like strikes; and there was value for money since students were prompt in reporting any indiscipline student cases and teachers who have failed to attend classes yet they have been paid hence improved relations between the students and management. However, it was noted that Gisore et al. (2022) had not included principals and their deputies in the methodology but only five hundred and ninety-three teachers and students. Interestingly, the results from the principals and their deputies were presented by the study.

In Narok, Koskie et al. (2020) explored how public primary schools' management had progressed as a result of the headteachers portraying proficiencies in communication. The study targeted 85 headteachers, 25 officers in charge of supporting curriculum and one auditor at the county level. The study employed convergent mixed method design in bid to issue questionnaires, interviews and observation method. The pilot test was done in Kericho County since it portrayed similar patterns as the ones in Narok. Among the school management effectiveness were improved financial performance, discipline of the staff,

motivation of staff, and improved performance in academics. Therefore, in relation to financial performance, Koskie et al. (2020) found out that headteachers used suggestion box to report any funds misappropriation/ corruption cases as a way to build and develop relations with stakeholders; motivation of staff through communicating by messages or phone calls on financial rewards such as allowances for overtime hence increased productivity; and provision of communication records for robust financial decision making. The study by Koskie et al. (2020) was conducted at primary school level hence there is need to look into it from secondary school level and hence explore whether the principals have similar communication skills or not.

In Kisasi-Kitui County, Katua (2019) evaluated various strategies on communication that principals were using to improve discipline at public secondary schools. A sample of eight principals, fifty-four teachers (deputy principals, departmental heads, counseling and class teachers) and eighteen student councils' leaders was selected. The study by Katua (2019) utilized polls to gather information from the inspected respondents. That's what the discoveries uncovered respondents indicated that school assemblies, counseling sessions, notice boards, and suggestion boxes were major strategies used when making communication to improve discipline.

However, in relation to financial, Katua (2019) revealed that communication became a hard task in counseling sessions due to lack of financial resource to cater for hiring of professional counselors hence dispensing the role of counseling to teachers who were advanced in age to handle the department. This has resulted to broken relation between students and the management due to lack of trust with the assigned counseling teachers on the basis of lack of confidentiality. However, Katua (2019) used Ginott's Theory that

insinuated that for effective communication to happen, students must feel valued which was actually contradicted by the findings of his study.

In Kisii County, Maranga (2019) explored how academic performance was influenced on headteacher's practices of leadership in primary schools. Nine head teachers and seventy teachers were sampled to take part in the study. Head teachers were interviewed and teachers answered questionnaires. Additionally, the study reviewed K.C.P.E records from 2015-2017. The study by Maranga (2019) found out that in Kisii primary schools, there were no clear communications channels leading to very low provision of resources by the head teachers. This was because the head teachers did not understand the specific needs that teachers and students had that would motivate them into pushing academic performance in national examinations higher.

As a result, there was a total disconnect from what head teachers felt the school needed verses what the teachers and students needed to perform better academically, all due to ineffective communication practice such as head teachers' words are unchallengeable and final. As far as financial management was concerned, Maranga (2019) admitted that the disconnect between the management, teachers and students led to finances being invested in irrelevant projects and needs hence causing wastage of resources. Nevertheless, Maranga (2019) concentrated on primary school creating a gap to ascertain what would change when the study would be done in secondary school.

2.7 Background characteristics of a principal, Principals' Proficiencies and Financial Management

The background characteristics of a principal which include their gender, experience as a principal, background training in financial management and skills in financial management are paramount. The attributes shape their thinking, proficiencies and how they manage the finances. Studies on background characteristics have measured it in terms of school developments, financial decisions made, and availability of resources (Kirui, 2021; Sikhakhane, 2018). Studies have been done globally, regionally and locally to describe how the background characteristics of a principal can influence their proficiency and management of finances.

Globally, Martínez et al. (2021) conducted a study to elaborate the gap that existed in principalship of high schools in UK, America, Canada, Spain, Germany, Italy, Brazil and India. The study included 1800 principals who were interviewed via telephone and secondary data collected from cross country dataset. Further, Martínez et al. (2021) established that the background characteristics of a principals such as gender played a significant role in financial management. For example, female principals were more talented in management of discipline, finances and administration. In relation to management of finances, they were keen in budgeting and monitoring to ensure that every coin has been rightfully used.

However, a nation such as Spain respected men who were in management as compared to women hence masculine dominant. Additionally, lack of women role models in leadership, less emphasis of women roles in management and stiff competition from men limited

women from becoming outstanding principals. Even so, Martínez et al. (2021) used cross nation dataset which has limitations on tampering so as to portray as if women in a nation are included in leadership while in reality, they are not.

Another report by National Center for Education Statistics [NCES] (2020) provided description of how background characteristics of principals from government schools enable them perform in their duties. The report commenced by revealing that in America, government schools headed by female principals had improved by 10% in financial year 2017/18 from 44% in 1999/00. According to NCES (2020), the average annual salary for female secondary school was \$98,300 which was low compared to male principal salary of \$102,700. Despite these shortcomings, the report indicated that secondary schools headed by female principals had less cases of corruption as compared to their male counterparts. However, in terms of indiscipline cases, the secondary schools headed by male principals had less cases as compared to female counterparts.

In Philippines, Galigao et al. (2019) examined the efforts that school principals were using to equip themselves with knowledge in financial management in secondary schools. Ten principals, who included six female and four male principals were interviewed. Among the ten principals, three male principals had not undertaken any financial management courses. In addition, Galigao et al. (2019) found out that the gender aspects of principals did not assist in contributing to the level of knowledge they had on accounting and managing funds of the school. The study therefore suggested that since the responsibility of managing finances was bestowed to principals, it would be necessary for the principals to be appointed when they have financial management related first degree. The study by Galigao et al. (2019) did not provide more information on what academic qualifications principals

are required to have to be appointed as principals so as to countercheck on the proficiencies required for that post. Additionally, there was no information provided on education policies related to financial management in place to motivate principals in continuously equipping themselves with financial management knowledge.

In Pakistan, Hanif et al. (2018) assessed secondary school principals' training needs from the perspectives of different stakeholders. The study involved two hundred principals, five educational officers and thirty teachers. Among other qualifications, the principals included had experience of five to fifteen years. Hanif et al. (2018) interviewed educational officers, issued questionnaires to both principals and teachers. Later on, the three type of respondents of the study were engaged in a focus group discussion. In relation to financial management, the study gathered that the principals who had no prior training on financial management experienced more issues when school fees were not paid on time as compared to the one's that had financial management training. Therefore, there was need to structure a training program to equip the principals with financial management skills. Hanif et al. (2018) failed to examine how their experience of five to fifteen years played part in ensuring prudent financial management.

Regionally in South Africa, Sikhakhane (2018) examined the factors that delimit female principals from having successful educational leadership. The study approached the whole aspect from complains that there were only thirty six percent principals that were female while 64 percent were male in South Africa. The study interviewed six principals who had over twenty years of experience as teachers in the same schools they had been appointed as principals. According to Sikhakhane (2018), female principals avoided managing

conflicts from staff since it would deter their personal relationships with the staff hence allocating such roles to male teachers. Additionally, they also avoided being involved so much in financial management duties such as book-keeping, auditing, monitoring and evaluation of finances hence delegating to role to school accountants. This is because their experiences as principals did not mean that they had adequate financial management skills to be involved in financial management processes. According to Sikhakhane (2018), the principals were mainly involved when budgeting and reporting on financial expenditure to the board of management. The study was very informative but had a weakness of including just 6 principals which would prove difficult in justifying that indeed the opinion portrayed by them was the correct stand of the entire female principals' population. Additionally, Sikhakhane (2018) did not involve male principals to ascertain whether their years of experience influenced financial management.

In Anambra state-Nigeria, Obiekwe et al. (2021) analyzed comparatively how each gender of the principal performed in secondary schools. The study sampled 2439 teaching staff drawn through multi-stage sampling method. Questionnaires were used to collect data where 1860 teaching staff returned them. In addition, Obiekwe et al. (2021) found out that male principals were preferred when discipline on teachers, students and when using resources by the teaching staff. Their female counterparts were preferred when supervision of teachers was needed. In relation to financial management, Obiekwe et al. (2021) discovered that male principals were capable of managing relationships with stakeholders and maintained reliable professional behavior when budgeting and monitoring the use of funds. Nevertheless, the study did not show that they conducted pre-test study so as to measure reliability.

In Lagos state- Nigeria, Onakoya and Ayanwale (2018) explored how a principal's background in financial management skills affected student's performance in Mathematics subject. The study adopted multistage sampling method to collect data from 26 principals and 1425 students from public secondary schools. The principals were issued with a questionnaire that inquired on their skills while the students were given Mathematics Academic Achievement Test [MAAT]. According to Onakoya and Ayanwale (2018), principals' financial management skills had no significant relationship with student's performance in mathematics. Nevertheless, the results revealed by the study relied only on mathematics test to come to the conclusion while not including other key subjects in secondary schools such as languages, humanities and sciences. Additionally, Onakoya and Ayanwale (2018) involved only public and not private-based institution.

In Ghana, Abonyi et al. (2022) conducted a comparative study on how gender equity is promoted during appointment of public secondary schools' principals. The study adopted descriptive research design to collect data from three hundred and thirty-one teachers sampled using Krejcie and Morgan sampling method. Two hundred and sixty-three teachers returned questionnaires with hundred and sixty-seven of them revealing that they have ever worked under a male principal while the rest working under a female principal. The findings by Abonyi et al. (2022) revealed out there was no difference in terms of leadership portrayed by both principals in terms of management of finances, students, teachers and other staff. For example, incentive allocated to teachers and for learning showed no difference since both the male and female principals relied on government policies of allocation of funds to operations such as teacher's incentives and learning. In particular, Abonyi et al. (2022) results were inevitable since all public secondary

institutions are governed by laid down financial policies from the ministry of education. However, the case is very different in private secondary schools providing a gap to the current study to examine whether on an open policy structure system, the gender of the principal would factor in in allocating finances for various operations.

In Tanzania, Onesmo et al. (2021) investigated how education quality was affected by the financial skills that the school principals possessed. The study as elaborative in nature depicted the various challenges influencing the principal's financial management as low financial resources; insufficient training on financial aspects like budgeting, book-keeping, risk management and auditing; poor monitoring and evaluation skills; decentralization of decision-making process; linking school vision and mission with prudent financial management.

Locally in Kajiado County, Leken (2021) evaluated how financial management of public primary schools was affected by female headteacher's competence level. The study applied stratified sampling technique to select seven school heads who were female, seventy teaching staff and one educational officer. The study by Leken (2021) found out that most school heads who were females were competent and had financial background which was paramount in financial management. They were great financial resource mobilisers, reliable decision makers, and maximally use of financial resources. However, they lacked supportive policies to implement various strategies that would save more on costs incurred in the running of the schools. Data collected by Leken (2021) was from primary schools hence a need to expand to secondary schools.

Another study by Kirui et al. (2022) explored the moderating effect of financial management skills influenced school characteristics and cost effectiveness among Bomet public secondary schools. The study sampled 170 secondary schools whose principals were selected using stratified method. The principals answered questionnaires while five sub-county directors of education were interviewed. According to Kirui et al. (2022), financial management skills did not have a moderating influence on school characteristics and cost effectiveness. This was due to low financial skills among principals, lack of funds mobilization skills among the school administrators. However, Kirui et al. (2022) did not include bursars, school clerks and BOM to substantiate that indeed they lacked funds mobilization skills as purported. Further, the study by Kirui et al. (2022) examined school characteristics such as the location, type, size and accommodation status; hence, failing to investigate school characteristics such as school policies which have the capacity to build or destroy the financial structure and plans of a school (Roszko-Wojtowicz (2018)).

In Kathiani, Kinyanzii et al. (2019) examined how public secondary schools' financial performance was affected by financial practices. The practices considered were financial budgeting, procurement and financial recording. The sampled population included thirty principals in the thirty public secondary schools. The principals were issued with questionnaires that were supposed to be filled. Among the results derived, what stood out was that some principals did not have financial background which made them lack control of expenses hence ending up paying for what was not in the budget. Additionally, some principals avoided preparing budgets since they lacked enough skills to know what was supposed to be included hence leaving the role to bursars. That notwithstanding, Kinyanzii et al. (2019) admitted that their pre-test study was conducted in the three public secondary

schools in Kathianin sub-county that were not included in the main study. The study should have included public schools in other sub-counties such as Mwingi.

In Siaya, Robina et al. (2018) explored the tough financial issues related to management that the new principals in public day secondary schools were experiencing. The study included twenty-seven principals, 27 deputies and 27 accounts clerks. The principals were interviewed while the rest answered the questionnaires. The results presented by Robina et al. (2018), indicated myriads of financial challenges related to availability of resources, financial policies and financial process. Nevertheless, in relation to background characteristics of the principals was that most of them lacked financial skills and training to support financial processes in the new schools. However, Robina et al. (2018) concentrated with only new principals failing to include other principals.

2.8 Summary of Research Gaps

Literature reviewed on visionary leadership pointed several gaps. Studies provided evidence that secondary schools had limited visionary leaders to be more of managers known as school heads hence failing to acknowledge on the role that a visionary leader plays in encouraging learning culture. Other studies complained of ineffectiveness in leadership whereby there was total disconnect and simply no unity between the management and teachers; inadequate financial support and poor monitoring techniques on the quality of teachers recruited during the recruitment process. Additionally, most studies fell short of sampling methods such as use of secondary data which was bound to biasness; using one type of data collection instrument to collect data from different staff with different job description; not stratifying the secondary schools based on their types such as

boys' schools, girls' school and mixed school to ascertain on whether the leadership of their principals varied or not; and mostly not including private secondary schools.

Literature reviewed on professional practice pointed several gaps. Studies did not substantiate the claims of what principals had previously achieved and what was remaining in continued professional development programs since the studies did not include program officials' respondents. Other studies did not reveal the way the government is using to ease the burden of challenging roles of the principals as far as tailor-made professional development programs are concerned. Additionally, inclusion of professional practice model such as daily motivation from formal conversations held during meetings, and school assemblies was not included. It was noted that there was no review on code of conduct of the principals' holding office in the literature review done. In terms of sampling methods, studies did not reveal the response rates while other respondents such as board of management and ministry of education officers have not been included in various studies so as to have more inclusive feedback from a holistic view. There were also been gaps of not giving out any information regarding pre-testing the study's instruments.

Literature reviewed on innovation pointed several gaps. Studies failed to include contemporary use of digital resources as an innovative way of leadership in this 21st century. Studies did not acknowledge the influence of supportive colleagues, provision of learning materials and reasonable salaries as part of the precept that promoted innovative behaviors. It was noted that studies concentrated on female gendered secondary schools hence there is need to incorporate male gender to ascertain their view on innovative use of technology. In terms of gaps reviewed on sampling methods, studies did not reveal the actual number of principals and teachers, their sample sizes and sample method used. In

addition, a relatively small sample of respondents such as principals was used hence the results could be challenged while others used past literature which could easily mislead a study due to possibilities of biasness.

Literature reviewed on effective communication pointed several gaps. Studies complained that principals hardly gave any formal feedback as a way of communication on issues raised on expenditure of finances; not examining environment, social and economic aspects that could influence a principal's way of communication. A study such as Katua (2019) used Ginott's theory that insinuated that for effective communication to happen, students must feel valued which was actually contradicted by its findings. In terms of sampling, studies relied on reports and studies made by other people to come to their conclusions which could fall trap of biasness.

Literature reviewed on background characteristics of a principal as a moderating variable on principal's proficiencies and financial management pointed several gaps. Studies concentrated on public secondary schools more than private ones. The results were inevitable since all public secondary institutions are governed by laid down financial policies from the ministry of education. Studies pointed out that principals did not have financial background which made them lack control of expenses hence ending up paying for what was not in the budget. Additionally, some principals avoided preparing budgets since they lacked enough skills to know what was supposed to be included hence leaving the role to bursars. Other studies pointed out that principals lacked of funds mobilization skills.

2.9 Theoretical Framework

This study was guided by three theories which explained the key variables of the study. Each theory had its discourse and the variables dictating that because they required different orientations. The first theory was the contingency theory which guided in understanding the visionary leadership and professional practice variables. The second theory was two factor theory. It underpinned innovation and effective communication proficiencies variables. The third theory was human capital theory. It guided background characteristics of a principal' variable of the study.

2.9.1 Contingency Theory

Contingency theory guided visionary leadership and professional practice. Contingency theory was developed by Fiedler (1964) with several reviews in 1993 and 1997. There were other authors such as Northhouse (2007) who made an improvement of the contingency theory. The theory as originally stated by Fielder (1964), indicates that when managing or making decisions in an organization, there is no best way to do so unless the optimal course of action is undertaken based on the environment. The environment could be internal or external. Internally, managers would optimize use of leadership styles and experiences while externally, they would use various job designs and the structure that an organization normally operated. In a secondary school set-up, a principal relied on various methods to ensure that they were better positioned to deliver in terms of financial management. A principal would combine various internal attributes such as visionary leadership and professional practice when managing finances.

Contingency theory is key in understanding visionary leadership, since making a decision to build a vision and nurturing it through incorporating an ever-learning culture helps to

have desired results. To attain this, it could be done by combining diverse attributes. A leader would incorporate what they know and what resources are present to achieve their desire of ensuring suitable financial management goals are attained. Visionary leadership would provide an epitome of how, when and where to invest the funds for the greater good of the secondary school.

Contingency theory is relevant in informing aspects such as the maintaining of professional practice. This is whereby there is effectiveness in ensuring that the process of monitoring and evaluation of finances is adequately done through thorough commitment towards it. The level of commitment varies based on the inner push that each leader has in them to facilitate follow-up on the finances to ascertain that indeed they were put into what they were planned to without diverting. Further, from time-to-time experience acquired in financial management enables the principal have the zeal to train and develop others under his/ her scope.

Contingency theory has been used by studies such as Mutiso (2022) who explored how democratic leadership affected female student's performance in Kathiani Sub- County. Additionally, Ratego (2015) examined the various leadership styles applied by the principals in improving KCSE academic performance in Gatundu north.

Contingency theory was criticized by Mitchell et al. (1970) that it did not advocate for flexibility in leadership styles but changing a leader when tough situations come by. However, this weakness did not affect the current study since the study was not only examining a principal like a leader only but also as a manager portraying good professional practice. Being in management involved coordinating different elements to attain the

desired goals. Attainment of desired goals was bound to encounter various challenges. When that happens, it is the part of the role of the manager to look for solutions instead of avoiding them.

2.9.2 Two Factor Theory

Two factor theory was proposed by Herzberg (1959). It guided in understanding the innovation and effective communication proficiencies variables of the study. The theory states that certain distinguished factors can cause fulfillment while a few other factors can prompt disappointment in the places of work. What that means is that some elements which are well known in an organization cause a lot of satisfaction however there are others which do not cause satisfaction but more of dislike in the organization.

A principal ensures that they are open to innovation both at personal level in terms of skills and organization in case of incorporation of ICT, they bring a lot of satisfaction to teaching, non-teaching staff and students. Principals' proficiencies in innovation see to it that there is creativity applied to see to it that financial management has been simplified through use of digitalization to reach out to quick robust decision making in financial matters. This means that the school is able to effectively capitalize on opportunities and minimize on the challenges which are effectively communicated to enhance customer service experience. Therefore, the concerned parties are able to enjoy reliable services and at the same time expressing their opinions on what needs to be improved to avoid any compromise on quality of education and financial management. For example, when a teacher identifies that the student is spoiling text books, they are able to discuss with the management on cause of action to take such as disciplinary measures. When students undergo disciplinary action,

they will not destroy textbooks hence future students could read and acquire knowledge without necessarily having to inquire another expenditure of buying new textbooks.

A principal use and communicates effectively in all available mediums like exemplary customer service experience to reach out to the financiers and other stakeholders such as partnering with student's families and teachers. Effectiveness in communication has attributes that ensures that the principal offers and let the concerned people such as teaching and non-teaching staff to know the strategic solutions that could be applied when solving finances related issues, thereby motivating them to work hard. This partnership could lead to stronger relationships, increased productivity, stronger workflow and fast problem solving among the staff and other stakeholders in the school.

Therefore, principals are able to communicate effectively to the concerned parties as a way of enhancing trust and confidence among the various stakeholders interested in financial management systems. For example, a principal could think of incorporating the use of QuickBooks in accounting which is communicated to various parties such as accountants, teachers and other interested parties. The principals then invest financial resources in acquiring the software and training staff to use the new innovation. When implemented in managing finances, it would be easier to get financial reports such as statement of affairs, cash flow, income statements, school fees balances, invoices, and creditors reports at request. This will eventually increase the confidence of the stakeholders that there were slim chances of cooking books of account to reflect the wishes of the management since there is double entry in every transaction.

Two factor theory was also used by Marietta (2022) who explored the strategies used by the principals to motivate teachers into getting utmost satisfaction in Migwani, Kitui

secondary schools. Further, Kiprotich (2013) who explored on the motivation factors affecting high school teachers in Mount Elgon district. Sithole and Solomon (2014) explored even further on how Business studies teachers' morale was affected while teaching.

Two factor theory was criticized by Holmberg et al. (2015) that when people are motivated through factors like salary increment, allowances, and recognition, the results do not always amount to improvement of performance. That is, at times it is very easy for people to decline in performance due to factors like lack of concentration and fatigue even though their organization is providing all the necessary inputs needed to improve performance. However, in the current study, this criticism did not hold since incorporating innovation and communicating requires less manpower and more of brainpower which requires minimal energy to administer.

2.9.3 Human Capital Theory

Human capital theory was proposed by Becker (1962). It guided the background characteristics of a principal. The theory states that people have skills and aptitudes that could be enhanced to be more productive by undergoing education and training. That is, everyone is born with capacities in them and when they are educated and trained, the capacities are improved in levels that make them more useful and productive. The most critical factor in human capital theory is that it is necessary for individuals to undergo schooling and training for their skills to improve. The experiences they undergo in training and education polishes their skills to become outstanding.

Human capital theory was used to support background characteristics of a principal since the aspects make them complete as a person and deliver on their mandate in financial management. Being a person begins with being either a man or woman which is further complemented with educational backgrounds. Irrespective of their gender, they attend various levels of schooling that shapes their moral aspects and training in financial management. As a result, they are able to acquire skills related to financial management such as resource mobilization, book keeping, and interpretation of financial policies, transparency, accountability, risk management and financial control. These skills are rather advanced with time as the principals deliver in their line of duty. As pointed, it is very clear that principals have to undergo years of training and education in matters related to school administration and financial management if they have to deliver in overseeing the success of a secondary school. Human capital theory was used by Khaemba et al. (2014) in exploring the influence that education finances have on investment in human capital in Kimilili public secondary schools, Bungoma.

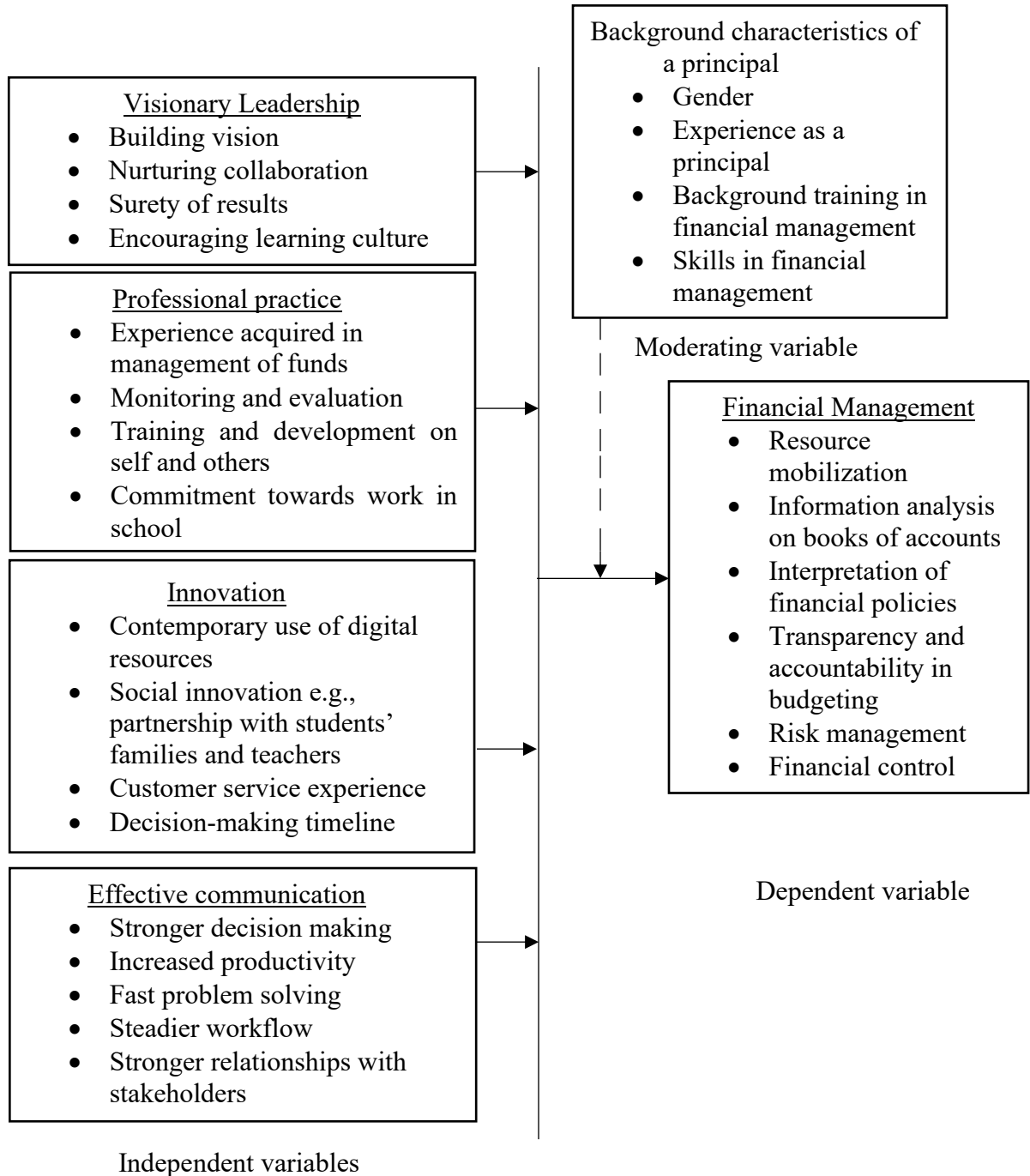
Human capital theory was criticized by Tan (2018) that it is centered on professional ends hence more of a survival method to cope with economic changes. That is, people invest in education and training so as to remain relevant in places of work rather than genuine desire to advance in their skills. This criticism did not affect the current study since principals are recruited with an education degree as their first qualification. They are therefore not required to have a finance related qualification to be employed or maintain their position as a principal. It is therefore a desire to perform even better in their role that pushes them to get training and education in financial management.

2.10 Conceptual Framework

This is described as the pictorial presentation of the study variables. The purpose of the study was to investigate principals' proficiencies and financial management in secondary schools in Meru County, Kenya with a view to recommend best practices in financial management. Figure 2.1 indicates the conceptual framework of the study. The dependent variable was the financial management which is located on the right side. The independent variables which are located on the left included the visionary leadership, professional practice, Innovation, and effective communication. The moderating variable which was the background characteristics of a principal is located on the top of the figure.

Figure 2.1

Conceptual Framework



The dependent variable which was the financial management had several indicators such as resource mobilization, information analysis on books of accounts, interpretation of financial policies, transparency and accountability in budgeting, risk management and financial control. The independent variables included visionary leadership, professional practice, Innovation, and effective communication. Visionary leadership contained indicators such as building vision, nurturing collaboration, surety of results, encourage learning culture. Professional practice contained indicators such as experience acquired in management of funds, monitoring and evaluation, training and development on self and others, and commitment towards work in school.

Innovation contained indicators such as contemporary use of digital resources, social innovation such as partnership with students' families and teachers, customer service experience and decision-making timeline. Effective communication had indicators such as stronger decision making, increased productivity, fast problem solving, steadier workflow and stronger relationships with stakeholders. The moderating variable was the background characteristics of a principal. It contained indicators such as gender, experience as a principal, background training in financial management and skills in financial management.

CHAPTER THREE

RESEARCH METHODOLOGY

3.1 Introduction

This chapter provides information on the following, research paradigm, design, location, target population, sampled population, data collection tools, data collection procedures, piloting, reliability, validity, measuring data, analysis of data and ethical considerations.

3.2 Research Paradigm

A research paradigm entails the framework that is philosophical which forms the basis of a study (Žukauskas et al., 2018). The study used pragmatism paradigm. This type of paradigm ensures that the philosophical and methodological methods used are particularly applicable to a study's problem at hand (Orabah, 2021). In relation to this study, the financial issues principals faced and how they overcame them was also key in identifying solution. Further on, demonstration of how a principal had been visionary leader mainly involved understanding this concept through noting previous ways they had used in management of finances to help the school in building vision, nurturing collaboration, delivering results and encouraging learning culture.

Additionally, the principals' proficiencies towards professional practice could only be demonstrated through interpreting the experiences they had acquired in managing finances, monitoring and evaluation, training and development on self and others, and commitment towards work in school. In terms of innovation, principals' proficiencies were interpreted through observing how they use digital resources, understanding the various ways the principals had used before when partnering with students, families and teachers; get to

know how customer service was done and took note of the timeframe maintained when making financial decisions in the past. When the study looked at principals' proficiency such as effective communication, it could only be interpreted by exploring how they had communicated in the past and how that had strengthened decision making, improved productivity, and ensured stronger relations with stakeholders.

3.3 Research Approach

The research approach that was used in the study was mixed method research approach. This was because the study used both qualitative and quantitative data from the interviews and questionnaires respectively. In line with the problem of ascertaining principals' proficiencies and financial management in secondary schools, it was relevant to collect both qualitative and quantitative data in form of questionnaires, secondary data and interviews. The sets of data (descriptive and correlational) were analyzed separately and results of each compared and mixed when providing an interpretation. During mixing of data, the study compared ways that school principals used to manage finances when delays in releasing of funds occurred and contrasted the findings. This enabled the study use qualitative (interview data) to further support and compliment the quantitative data (questionnaires).

3.4 Research Design

A research design is a plan that guides the study's components to a manner that is logic and coherent with each other (Easterday et al., 2018). The study used survey research design that was descriptive and cross-sectional in nature because, it examined how the variables of a study related to each other without necessarily interfering or controlling with

any of them (Easterday et al., 2018). The study had put more emphasis on how financial management related with various proficiencies due to the concern on delays of finances in secondary schools. Therefore, there was need to ascertain what was wrong as far as principal's proficiencies were concerned. Could it be that they had not been practicing visionary leadership, not innovative, lack professional practice or ineffective communicators? These questions could only be answered through investigating the study's interests on the relationship that effective communication, innovative capacity, visionary leadership and professional practices of the principals had with managing finances.

3.5 Location of the Study

A location is defined as a region where the study pays attention and has facts that it could get the institutions and people to take part in the data collection process (Sileyew, 2019). The location of this study was Meru County (0.3557° N, 37.8088° E) which has the national and county government's offices which in one way or the other provide financing to the learning institutions such as secondary schools either directly or indirectly (see Appendix XIII; Meru County Government, 2022). Meru County which had 7,006 km² area squared as its size, had a population of 1.546 million people with counties such as Isiolo, Tharaka Nithi, Nyeri and Laikipia as its immediate neighbors (Meru County Government, 2022). The County boasts of diverse learning institutions such as primary, secondary and higher education facilities distributed in it. Meru County secondary schools had been experiencing challenges linked to poor budgeting methods where budgets were formulated casually without consultation with school departmental heads and other educational stakeholders; there were no adequate policies that guide on frequency and nature of auditing of finance records till when the government did it hence the damage had already been done; poor

accountability techniques making it easier for funds to be mis-used; and embezzlement of funds which had led to many stalled school projects such as school buildings (Meru County Directorate of Education [MCDE], 2020). The county had 389 private and public secondary schools which included boys, girls and mixed-day secondary schools. On the one hand, the high number of secondary schools meant that allocation of funds was more compared to other counties such as Isiolo County. On the other hand, financial management done by the school principals in the county had encountered more opportunities and challenges.

In terms of challenges facing financial management, a report of Office of Auditor General (2018), revealed that most schools inclusive of secondary school principals were budgeted to receive 15,100,000 but the disbursed amounts were 11,900,000. That meant that an underutilization of 3,200,000 could be partly as a result of principals' ineffectiveness in communicating with the CDF officials of the dire needs such as construction and stocking books of the secondary schools for the allocated funds hence resulting to delays. Additionally, Office of Auditor General (2020a), complained that even after one million shillings was allocated to Meru County secondary schools such as Mbirikine day, Nthimbiri secondary and Kirige boys for purposes of completing dining hall, dormitory and classroom construction respectively, they had not been completed on time. The same case applied to Giaki girls' which received one and half million shilling for dining hall completion which was also not done on time. This showed that even when delays were of great concern, there was a further serious problem in financial management processes like lack of budgeting, commitment, monitoring and evaluation of projects to see to it that the funds had been efficiently used.

3.6 Target Population

A target population includes all the institutions that have been included in the study where the study is certain that it would find respondents who take part in the data collection process (Sileyew, 2019). The target population was the three hundred and eighty-nine principals drawn from 389 public and private secondary schools in Meru County (Ministry of Education- Kenya, 2019). According to MOE, 2018, the other key respondents were 1 County schools' auditor, 389 school bursars, 1,167 head of departments and 5,446 Board of Management [BOM] in the secondary schools in Meru County giving a total of 7392 respondents. According to Ministry of Education (2018) there is one county school's auditor whose mandate is to perform audit functions on secondary school financial records. Additionally, every secondary school should have at least 14 BOM members hence a total of 5446 in 389 schools in the county.

A principal is in charge of the oversight of financial management in a secondary school. They were relevant in the study in providing information related to how they organize, implement and run financial matters in a secondary school. A county school's auditor was relevant in providing information related to methods used to monitor and evaluate prudent financial usage in a secondary school.

A school bursar was used to provide information on methods of organizing and ensuring efficient administration of finances as well as keeping the principal always informed on financial expenditure in a school. A head of department was key in providing relevant information on frequency of departmental expenditures and how resources are allocated to them. Chair Board of management provided information regarding general management of the school resources and the financial decisions made regarding finances.

3.7 Sampling Procedure

A sampling procedure is the method through which a representative population is taken from the target population (Mohajan, 2018). The study stratified private and public secondary schools in Meru County. The study used simple random sampling method to get 30% of 389 secondary schools (Ali, 2018). It resulted to a sample of 117 secondary schools (appendix VII). The secondary schools were stratified further using proportionate sampling method to get a stratum that was relative to the population, hence a representative of 13 secondary schools which included boys', girls', and mixed secondary schools in each of the nine sub-counties in Meru County.

3.7.2 Sample Size

The study further used purposive sampling method to obtain 117 principals (30% of 389) and 117 bursars (30% of 389), 1 county schools' auditor, and 350 head of departments (30% of 1,167). In relation to chairs of BOM, the study used inclusion and exclusion criteria to sample them. This was whereby for a chair to be included in the study, they should have served for at least one term as a member of the board then appointed or elected in their second term to the position of the chair of board. Additionally, they should also be in their second term as the chair of the board. This is because section 22 of the Basic Education Act, 2013 indicated that a chairperson of board is allowed to serve for a maximum of two terms each four years whereas members are allowed to serve for two terms each three years (Parliament of Kenya, 2013). Additionally, to the above conditions, the chairperson had to have a master's degree academic qualification and above to be included in the study. Therefore, the sampled chairs of BOM were 22 hence making the total sampled respondents to be 607 as shown in Table 3.1.

Table 3.1*Sample Size*

		Principals	Bursars	HOD	BOM Chair	Total
Buuri	Boys	3	3	8	1	15
	Girls	3	3	9	1	16
	Mixed	7	7	25	0	39
Igembe North	Boys	1	1	5	1	8
	Girls	2	2	4	2	10
	Mixed	10	10	24	0	44
Igembe South	Boys	1	1	4	2	8
	Girls	1	1	3	1	6
	Mixed	11	11	16	0	38
Igembe Central	Boys	2	2	7	1	12
	Girls	2	2	4	1	9
	Mixed	9	9	25	0	43
Imenti North	Boys	4	4	12	1	21
	Girls	4	4	16	1	25
	Mixed	5	5	14	1	25
Imenti Central	Boys	4	4	18	2	28
	Girls	4	4	15	1	24
	Mixed	5	5	16	0	26
Imenti South	Boys	4	4	16	1	25
	Girls	4	4	16	1	25
	Mixed	5	5	14	1	25
Tigania East	Boys	2	2	7	2	13
	Girls	4	4	12	0	20
	Mixed	7	7	19	0	33
Tigania West	Boys	3	3	12	1	19
	Girls	4	4	9	0	17
	Mixed	6	6	20	0	32
Total		117	117	350	22	606
County school's auditor						1
Grand Total						607

3.8 Data Collection Instruments

These are tools used in a study to gather information from the respondents that is used to make reliable conclusions and recommendations once it is analyzed (Busetto et al., 2020).

The study had several respondents such as principals, bursars, departmental heads County school's auditor and chairpersons of Board of Management [BOM]. The study collected both quantitative and qualitative data using self-administered questionnaires and interview respectively (Bryman, 2017). Interviews were conducted on County school's auditor and the chairpersons of BOM. Self-administered questionnaires were issued to the rest of the respondents who were principals, bursars, and head of departments. Secondary data was collected from financial reports such as cash flows, statement of affairs and income statements.

3.8.1 Interview Guide for County school's auditor and Chairpersons of BOM

The study interviewed County school's auditor and chairpersons of BOM. The structure of the interview guide is shown in appendix III. The interview guide was organized into seven parts. The first part comprised the background information of the interviewees. The second part comprised questions on visionary leadership and financial management. The third part comprised questions on professional practice and financial management. The fourth part comprised questions on innovation and financial management. The fifth part comprised questions on effective communication and financial management. The sixth part comprised questions on background characteristics of a principal, principals' proficiencies and financial management. The seventh part comprised of questions related to financial management. The study used information gotten when reviewing past literature and guided by the identified indicators (King et al., 2018).

3.8.2 Questionnaires for Principals, Bursars and Head of Departments

Self-administered questionnaires were issued to principals, bursars and head of departments. The study issued two different questionnaires which were closed ended. Both

questionnaires had Ordinal Likert Scale which had measurements such as 1-strongly disagree, 2-disagree, 3-neutral, 4-agree, and 5-strongly agree. The first questionnaire was issued to principals and bursars (Appendix IV). The second questionnaire was issued to head of departments (Appendix V). The questionnaire was organized into seven parts.

The first part composed of questions on background information of the bursars, head of department and chairperson of the BOM. The second part composed of questions on visionary leadership and financial management. The third part composed of questions on professional practice and financial management. The fourth composed of questions on innovation and financial management. The fifth part composed of questions on effective communication and financial management. The sixth part composed of questions on background characteristics of a principal, principals' proficiencies and financial management. The seventh part composed of questions on financial management. The questions asked were framed based on various research gaps identified when reviewing past literature (Synder, 2019).

3.8.3 Secondary Data

The study collected secondary data through analyzing financial reports of the sampled secondary schools issued by the county schools' auditor. The analysis was done on various financial reports such as cash flows, income statements and statement of affairs. The study specifically concentrated on reports for a period of three years (2019-2021). The main information that was retrieved from the reports included gross income, net income, return on assets, return on equity, and capital employed ratio (Appendix VI). This is because the study concentrated on both public and private secondary schools. In the public schools,

they are not institutions that are established to generate profits but offer education services at affordable cost.

3.9 Piloting of Research Instruments

In this study, piloting was conducted to ensure that the data collection instruments were reliable enough to be used in the main study without errors or ambiguous questions. Therefore, piloting was conducted in twelve secondary schools which was 10% of the sampled secondary schools, located in Tharaka Nithi County and sampled using simple random method as indicated on appendix XII (Mugenda & Mugenda, 2003). There has been lack of timely completion of projects in the secondary schools due to delays in release of funds and principals required to bring on board their proficiencies in management of finances (Office of Auditor General, 2020b). The two chairs of BOM and 1 county school's auditor were interviewed while thirty-five head of departments answered one type of questionnaire. Twelve principals and 12 bursars answered the other type of questionnaire. The population was obtained by using 10% of the sampled population. Further, all the respondents were selected using purposive sampling method.

3.9.1 Reliability

Reliability is the process of measuring the study's instruments so that they articulate on what they are supposed to do (Taber, 2018). Based on the study's instruments, reliability was the process used to measure whether the interview guides and both questionnaires would deliver results when used in the main study. That is the interview and questionnaires feedback. This study used Cronbach Alpha Coefficient test to measure reliability. The test which normally ranged from 0-1 was used to ascertain reliability based on the feedback derived from an instrument. Taber (2018) indicated that when an instrument's result ranges

from 0 to 0.7, it is not reliable. However, when an instrument's results ranged from 0.71 to 1, it is reliable. The results of reliability test are presented in Table 3.2

Table 3.2

Reliability Results

Instrument	Cronbach's Alpha	N of Items
Interview- BOM chairs and County school's auditor	0.847	3
Questionnaire- principals and bursars	0.863	24
Questionnaire- Head of department	0.822	35

According to Table 3.2, Interview instrument had a Cronbach Alpha coefficient of 0.847. The questionnaire issued to principals and bursars had a Cronbach Alpha coefficient of 0.863. The questionnaire issued to the heads of departments had a Cronbach Alpha coefficient of 0.822. As per Taber (2018) directive, when an instrument's result ranges from 0 to 0.7, it is not reliable. However, when an instrument's results ranged from 0.71 to 1, it is reliable. Therefore, it was evident that all the research instruments such as the interview guides, and the two questionnaires had Cronbach Alpha above 0.7. This means that they were reliable to guide the study towards ascertaining principals' proficiencies and financial management in secondary schools in Meru County, Kenya.

3.9.2 Validity

The term validity is elaborated as the ability of a study to measure accurately a concept in question (Rose & Johnson, 2020). There are several ways of ensuring that a study measures validity such as content, criterion, construct and face validity (Quintão et al., 2020; Van der Vaart, 2021). Content validity enables a study to measure various aspects of an area of

interest (Surusu & Maslakci, 2020). For example, this study was interested in knowing various principals' proficiencies and how they influenced financial management. The study measured content validity through examining various aspects such as their future planning skills through visionary leadership; code of conduct skills through their professional practice; progressive skills through innovation; communication skills through effective communication.

Face validity is measured when a study would want to understand how well the variables of the study address the concerned topic (Quintão et al., 2020). For example, the main attention being on the influence of principals' proficiencies on financial management. The study ascertained how well visionary leadership, professional proficiencies, innovation, and effective communication related with financial management. This enabled the study ascertain whether the independent variables actually related to dependent variables.

Criterion validity is measured through comparison of the results gotten with what previous studies have ever derived on the same said topic (Rosen & Johnson, 2020). For example, on this study's case, there was more emphasis on ascertaining what past author derived on the influence of visionary leadership and financial management; influence of professional practice and financial management; influence of innovation and financial management; influence of effective communication; and influence of background characteristics of a principal on principals' proficiency and financial management.

Construct validity enables a study measure relevant issues that the study would wish to address and cannot be measured directly but through indicators (Van der Vaart, 2021). For example, in this study, a variable like visionary leadership could only be measured through

asking questions through indicators such as building vision, nurturing collaboration, surety of results and encouraging learning culture. This is because a study cannot directly measure visionary leadership by asking the respondents if they are visioners or not. However, by examining ways through which principals encourage learning culture in a school, the respondents' opinion enabled the study to conclude the presence of visionary leadership in a school or not. In relation to this study, construct validity was measured by making sure that the interview guide and both questionnaires had closely relied on indicators of each variable when framing the questions.

3.10 Data Collection Procedure

The study collected data using three methods. These methods were through conducting interviews, administering questionnaires and through reports analysis. The first phase in data collection involved getting several approvals from diverse parties. The study got various approvals such as introduction letter and ethical clearance from KeMU. These two documents were used when applying for a research permit known as NACOSTI. The permit which is given to collect data in the country of Kenya for a period of one year was used to get further clearances. The study sought further authorization from Meru County director of education (Appendix I). This is because the officer is in charge of all educational matters in the county hence the need to be informed of any study being undertaken under their jurisdiction.

The second phase in data collection involved recruiting three research assistants whose work involved going to the field to collect data. The three research assistants were recruited on the qualifications that they were well versed with the Meru County and could maneuver independently to access secondary schools. The research assistants were briefed on what

the study was all about and the objectives of the exercise. The researcher also briefed them on what was expected when collecting data so that the study could benefit from their venture. The researcher took at least three hours to train them on confidentiality, persistence and professionalism in the data collection process.

3.10.1 Data Collection Procedure when Conducting Interview

The researcher paid a visit to the sampled secondary schools at the beginning of the term when school boards majorly met. To reach out to the chairpersons, the researcher first had to meet with the principal for purposes of being enlightened on the various qualifications of the BOM chairpersons had, based on the criteria used by the study to include and exclude them. Additionally, the researcher also wanted to be informed when the BOM meeting was held for logistic purposes of conducting the interview. Once the researcher confirmed that the BOM chairs in question had attained all the requirements needed by the study, the researcher further requested the principal to give them contact details through which they would reach out to them. Thereafter, the researcher contacted the selected BOM chairs to set an interview date with them after their board meetings. The researcher also booked an appointment with the county school's auditor for purposes of interviewing him or her. Once the booking was done and interview dates set, the researcher then prepared interview guides for purposes of conducting the interviews.

On the interview day, the researcher oriented both the county school's auditor and BOM chairs into the study through giving them a brief introduction on the purpose of the study and the relevance of their input. The researcher was ready with all the approvals (introduction letter and ethical clearance letter from KeMU, NACOSTI permit and

approved authorization from Meru County director of education). The researcher issued consent form for them to consent and sign it as agreement to participate in the study (Appendix II). The researcher then interviewed them guided by the interview guide (Appendix III). The researcher wrote down their responses on a notebook so as to use the information when analyzing. After the interview, the researcher thanked the BOM chairs and then proceeded to other secondary schools.

3.10.2 Data Collection Procedure when Administering the Questionnaires

The researcher thereafter requested the principals to take part in filling the questionnaire and also later to help them identify other study's respondents such as head of departments and bursars. It was the role of the research assistants to administer the two types of questionnaires to the respondents. Questionnaire as indicated in appendix IV was administered to principals and bursars. The questionnaire as indicated in appendix V was administered to heads of departments. When administering the questionnaires, the research assistants met each respondent and introduced the purpose of the study. They then went ahead and explained the relevance of the said respondents in that particular study. Consent to issue them with the questionnaires was sought as indicated in appendix II. They then answered the questionnaires as the research assistant awaited. Nevertheless, the research assistants allowed the respondents who were busy to stay with the questionnaires for a period of one week as they answered. The research assistants received the fully filled questionnaires from respondents and stored them in a safe place awaiting analysis.

3.10.3 Data Collection Procedure from Secondary Sources

The researcher further requested the county secondary school auditor to provide the various required financial reports (appendix VI). Once the approval was granted, the researcher then proceeded to note down the key information and financial ratios that the study needed. The researcher then filled in the summary sheet as indicated in appendix VI. The information was used to generate further reports during the data analysis reports.

3.11 Measurement of Variables

The study had four independent variables, one moderating variable and a dependent variable. The independent variables included visionary leadership, professional practice, innovation and effective communication. The moderating variable was the background characteristics of a principal, while the dependent variable was financial management. The study measured all the variables using two methods which were use of two questionnaires and an interview. Both questionnaires had five-point Ordinal Likert scale which had seven parts that contain six questions each. On the interview guide, the study asked three questions on each of the seven parts.

In addition, the study also used analysis of secondary data from financial reports. On financial reports it included cash flow, income statements and balance sheets. The study measured information from documents using the year when the document was produced, the targeted audience, and nature of the contents. On the other hand, the information that was gotten from the reports was measured using mean. Table 3.3 indicates the summary of measurement parameters of the study.

Table 3.3*Summary of Measurement Parameters*

Type of Variable	Construct variable	Sub-construct	No of Indicators	Measurement Scale	Tool	Level of Measurement
Independent	Principals' proficiencies	Visionary Leadership	4	Five-point Likert scale	Questionnaire , Interview	Ordinal
		Professional Practice	4	Five-point Likert scale	Questionnaire , Interview	Ordinal
		Innovation	4	Five-point Likert scale	Questionnaire , Interview	Ordinal
		Effective Communication	5	Five-point Likert scale	Questionnaire , Interview	Ordinal
Moderating	Background characteristics of a principal	1)Gender 2)Experience as a principal 3)Background training in financial management 4) Skills in financial management	4	Five-point Ordinal Likert scale	Questionnaire , Interview	Ordinal
Dependent	Financial Management	1) Resource mobilization 2) Information analysis on books of accounts Interpretation of financial policies 3)Transparency and accountability in budgeting 4) Risk management 5)Financial control	6	Five-point Ordinal Likert scale	Questionnaire , Interview	Ordinal
	Financial Management	1)Gross Income 2)Net Income 3)Return on Assets 4)Return on Equity 5)Capital Employed Ratio	5	Numeric	Reports	Ratio

3.12 Data Analysis and Presentation

The study analyzed both quantitative and qualitative type of data. The study sorted out data by checking for incomplete and inconsistent on questionnaires and other data collection tools. Thereafter, the study input the data into SPSS version 25 which would be used for coding and report generation purposes.

3.12.1 Analysis of Quantitative Data

The study analyzed quantitative data using descriptive statistics such as frequencies, percentages and mean. Additionally, the study also measured correlational analysis such as Pearson correlation to ascertain the strength of the relationship between the independent and dependent variable, as well as answering the hypothesis. Further, the study also conducted multiple regression analysis which also included model summary to ascertain the percentage of influence that all combined independent variables had on the dependent variable. Adding to that, the study also used regression to test the moderating influence of background characteristics of a principal. Thereafter the study provided regression coefficients to answer the study's model. The study model was as follows:

$$Y = C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$$

Where:

Y = Financial Management

β_i = Coefficients to be estimated

C = Constant

X₁ = Visionary Leadership

X₂ = Professional Practice

X3 = Innovation

X4 = Effective Communication

$\hat{\epsilon}$ = Error

Additionally, the second model entailed the influence of moderating influence of background characteristics on principal proficiencies and financial management.

$$Y = C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_w A_c + \beta_z W_d A_c$$

Where:

Y = Financial Management

β_i = Coefficients to be estimated

C = Constant

X1 = Visionary Leadership

X2 = Professional Practice

X3 = Innovation

X4 = Effective Communication

β_w = Coefficient of the moderator as a predictor

A_c = Background characteristics (moderating variable)

β_z = Coefficient of the interaction term

W_dA_c = interaction term between variable (z=X1, X2, X3) and moderating variable

The study presented the findings from the analysis in form of tables and an explanation thereof. This was because, there was need to not only provide a table but also to ensure that the contents of the table were linked with the general study.

3.12.2 Diagnostic Tests Analysis

When analyzing, the study subjected the data into various diagnostic tests to ensure that processed data did not fall short of analysis parameters. The various diagnostic parameters that were under scrutiny were normality, linearity, multicollinearity, autocorrelation and heteroscedasticity. Normality test enable a study ascertain whether data gotten is symmetrical (Mishra et al., 2019). That is, when drawn it forms a curve whose values do not deviate a lot from the mean. It could be tested in various ways such as through Kolmogorov–Smirnov, Shapiro–Wilk or normality plots. The significant value of the tests should always be above 0.05 across all independent and dependent variables.

Linearity test enables a study be certain that any changes in the dependent variable are proportional to changes in the independent variables (Schmidt, 2018). That is the ability of the variables to form a straight line. It can be tested through scatter plots, histogram, Q-Q plots, Pearson correlation and sum of squares. The significant value of the tests should always be above 0.05 across all variables.

Multicollinearity test is conducted to ensure that the independent variables remain solid and less influenced by other variables which reduce their statistical power of the regression model (Shrestha, 2020). In a lay man terms when there is a collinearity problem in a ‘family’ it would be compared with having siblings that behave the same in terms of talking, walking, sleeping patterns and other ways which is considered an abnormality.

There is need for them talk, walk and sleep differently since they are two different human beings with different thinking capacities. Therefore, the same case applies to data, when a study notices that an independent variable A gets easily affected by changes in independent variable B, then there is collinearity problem. The two independent variables A and B should maintain their independency at all times. To ascertain that, the Variance Inflation Factor [VIF] should be less than five and tolerance level more than 0.2

Autocorrelation test is conducted when the study would wish to understand the relationship of a variable current value vis a vis its past value (Schober et al., 2018). Durbin-Watson test enables the study successfully measure autocorrelation whereby if the value is between 0-2, then it is positive. If it is between 2-4 then it is negative while at 2, it shows no autocorrelation. Heteroscedasticity is a test conducted to examine whether the data has outliers (Berenguer-Rico & Wilms, 2021). An outlier is explained as the units of observation being too large or small than others hence making the coefficients less precise as they ought to be. It is measured through ensuring that significance value of the coefficients is above 0.05.

3.12.3 Analysis of Qualitative Data (Interview)

The analysis of qualitative data which involved interview responses, was analyzed using thematic method (Castleberry & Nolen, 2018). This is a method that was used in identification and grouping of themes into categories. Thereafter, the study used inductive method in categorization of themes and hence later entered in SPSS Software which aided in developing further reports regarding the entered responses (De Sousa et al., 2019).

3.12.4 Analysis of Secondary Data

Secondary data was analyzed through horizontal analysis method which involved measuring growth over number of years. The specific growth of an entry such as income from school fees is indicated as a percentage growth vis a vis the same entry in base year. This enabled the study trace specific financial management trends and whether there were any developments in terms of specific parameters. Thereafter the study integrated secondary data with other results by indicating the mean. The mean provided was used to offer explanation in relation to the objectives of the study.

3.13 Ethical Considerations

The study sought for various approvals from KeMU such as introduction and ethical clearance letters. These letters were used by the study to give identity on what the study was all about when collecting data from different respondents. Additionally, the study also sought NACOSTI permit and authorization letter from Meru County director of education (Appendix I). The permit was an approval by the government to be able to collect data within the borders of Kenya.

Further, approvals from Meru County director of education enabled the researcher be in a position of gathering data from the respondents within the secondary schools while their county manager was aware of it. Additionally, when collecting data, the study ensured that all respondents understood what the study was all about so as to make a decision to take part or not in the study hence no coercion (Appendix II). This was effectively done by the researcher with the help of research assistants. The study used courteous language all

throughout and practiced patients with the respondents, to ensure accurate data was collected in the best way possible.

Further on the study-maintained confidentiality on the personal details of the respondents. To ensure this was done, the interviews and questionnaires did not have any sections requesting their names, telephone numbers or emails. Additionally, there was no point where the respondents were compelled to have their personal information written in a different paper. Additionally, the study-maintained privacy on the responses of the respondents hence securing the answered questionnaires in a safe place.

The study ensured that every input accorded to the study was acknowledged through in text citation and referencing using the approved APA 7th edition. The study also ensured that there was no fabrication of data from past studies through comparing the current study's results with what others had ever gotten on the same. Thereafter the findings of the current study were published online for the public to benefit on the recommendations given.

CHAPTER FOUR

RESULTS AND DISCUSSION

4.1 Introduction

The chapter provides the results based on the collected data. The discussion provides response rate, demographic information and diagnostic test results. Thereafter, there is presentation of the financial management results, after which, the chapter provides results on each independent variable with the consecutive regression models and correlational analysis. The chapter also provides findings on multiple regression analysis and results on moderating influence of background characteristics of a principal on the relationship between proficiencies and financial management in secondary schools.

4.2 Response Rate

The study had purposed to interview 1 county school's auditor and 22 Chairpersons of BOM making a total of 23 respondents. Further, the study distributed questionnaires to 117 principals, 117 bursars and 350 heads of departments making a total of 584 issued questionnaires. The response rate results are indicated on Table 4.1.

Table 4.1*Response Rate*

Respondents	Sampled	Response	Percentage
<i>Interviews</i>			
County school's auditor	1	1	7%
BOM Chairpersons	22	13	93%
Total	23	14	61%
<i>Questionnaires</i>			
Principals	117	87	17%
Bursars	117	97	19%
Head of departments	350	327	64%
Total	584	511	88%
Average Total	607	525	86%

According to Table 4.1, 14 respondents (1 county school's auditor and 13 chairpersons) agreed to be interviewed. The returned and completed questionnaires were 511(87 principals, 97 bursars and 327 heads of department) which was 88% response rate. Therefore, the total response rate which included both the 14 interview responses and 511 answered questionnaires resulted to 525 (86%) from the sampled respondents. A study by Doss et al. (2021) proclaimed that when the response rates in any study are above 70%, they are referred to as excellent results.

In the case of the current results, having 86% meant that the study attracted various respondents in an excellent way. The main reason why the study attracted so much interest was that the respondents got a chance to express their opinions regarding the proficiencies of the principals who were in positions of managing the scarce financial resources. Additionally, the researcher and research assistants also adopted effective methods used to administer the tools such as sending online questionnaires to the respondent's emails for easier access when away from the work station.

4.3 Background Information of Respondents

At the beginning of the interview guide and questionnaires, the study inquired on various background details of the respondents such as their current position (excluding the heads of departments) and for how long they had served in those positions. Table 4.2 gives the findings.

Table 4.2*Background Information*

Working experience for County school's auditor and Chairpersons of BOM	Frequency	Percent	Cumulative Percent
More than 6 years	3	21	21
4-6 years	2	14	35
1-3 years	5	36	71
Less than 1 year	4	29	100
Total	14	100	

Working experience for Principals and Bursars	Frequency	Percent	Cumulative Percent
More than 6 years	98	53	53
4-6 years	71	39	92
1-3 years	10	5	97
Less than 1 year	5	3	100
Total	184	100	

Working experience for Heads of Department	Frequency	Percent	Cumulative Percent
More than 6 years	129	39	39
4-6 years	76	23	62
1-3 years	67	21	83
Less than 1 year	55	17	100
Total	327	100	

The findings in Table 4.2 reveal that most respondents 5(36%) who included a county school's auditor and chairpersons of BOM had been in their positions between 1-3 years and 4(29%) less than 1 year. Nevertheless, 2(14%) had worked for 4-6 years. Additionally, most respondents 98(53%) who included Principals and bursars had been in their positions for more than 6 years and 71(39%) between 4 to 6 years. Nevertheless, 5(3%) had worked

for less than 1 year. Further, most respondents 129(39%) who included head of departments had been in their positions for more than 6 years and 76(23%) between 4 to 6 years. Nevertheless, 55(17%) had worked for less than 1 year.

The results meant that most of the key respondents were in management positions such as BOM chairpersons, county school's auditor, principals and departmental heads of the schools. These positions required lengthy years of experience such as 3 years and above (Berhanu, 2018). The reason was because management of finances required adequate experience to be in a position of planning, advising, and executing the financial strategies. According to Ministry of Education (2018) and TSC (2015), the tenure for BOM chairpersons in a secondary school should be four years while principals' tenure is an average of 5 years and above. The departmental heads should also have tenure of four years while a county school's auditor should have a tenure of 3 years (TSC, 2015).

Additionally, it was prudent for any principal, to have been in their position throughout the complete one financial year business cycle of the school to be able to manage finances. The BOM chairpersons and county school's auditor required vast years of experience to provide financial insights to principals as they executed their role in management. In addition, the data collection process was done at a period where the academic year was ending hence, they felt compelled to commend what was good and raise concerns where they felt the principals had fallen short of the expectations.

A past study by Bushra et al. (2022) established that principals required vast number of years of experiences and possess adequate skills that would enable them manage and use school finances as stipulated in the financial policies. Therefore, in a nutshell, it was clear

that the principals did not work alone but required help from other management and non-management members such as school board chairperson, bursars, county school's auditor and heads of department who would advise them on the best course of action to take when engulfed with financial decision making. It was noted that the higher the number of years of experiences, the more profound their decision-making process was in relation to financial management.

4.4 Diagnostic Test

The study conducted various diagnostic tests such as normality, linearity, multicollinearity, autocorrelation and heteroskedasticity to ensure that processed data did not fall short of analysis parameters as indicated in section 4.4.1 to 4.4.5.

4.4.1 Normality Test

The study conducted normality test using Kolmogorov–Smirnov test because the data came from different sampled population such as chairpersons of BOM and county school's auditor who were interviewed; principals and bursars who answered first questionnaire and heads of departments who answered the second questionnaire. These three populations were different hence, their responses could be different thereby substantiating the need of use of Kolmogorov–Smirnov test as opposed to using Shapiro–Wilk test as indicated in Table 4.3.

Table 4.3*Normality Test*

		Visionary leadership	Professional practice	Innovation	Effective communication	Background characteristics	Financial management
N		575	575	575	575	575	575
Normal Parameter	50.26 4.786	48.81 5.404	40.87 5.450	48.97 5.437	48.00 4.249	49.98 4.884	49.94 4.960
Shapiro-Wilk's ^b							
Most	.136	.079	.097	.120	.093	.122	.125
Extreme	.076	.037	.056	.065	.046	.092	.092
Differences	-.136	-.079	-.097	-.120	-.093	-.122	-.125
Kolmogorov-Smirnov Z		3.262	1.886	2.325	2.885	2.227	2.924
Asymp. Sig. (2-tailed)		.109	.061	.074	.095	.055	.103

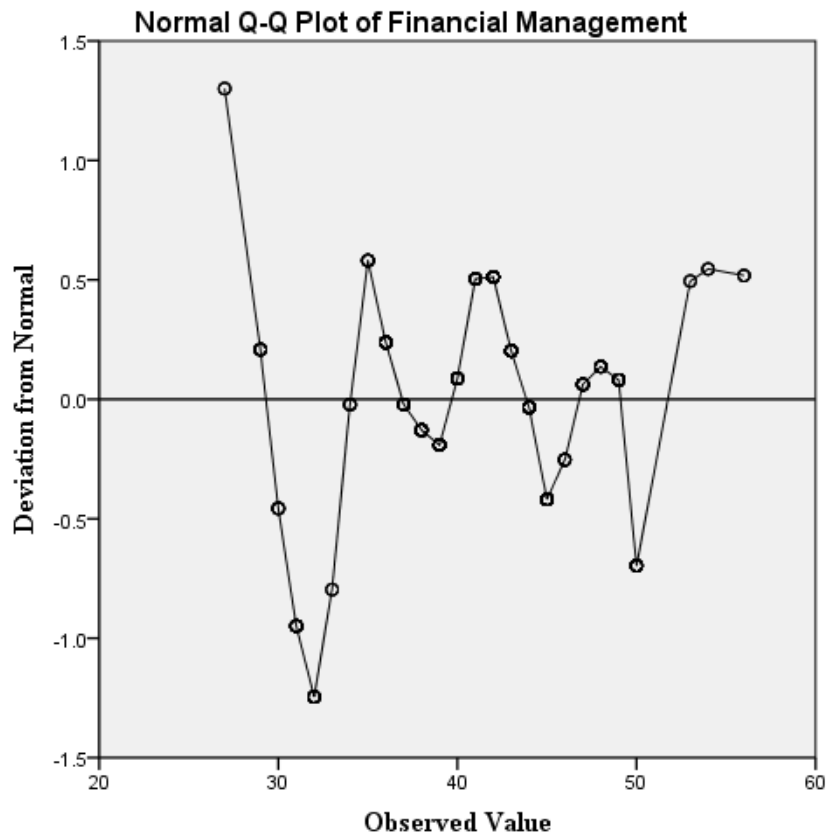
a. Test distribution is Normal.

b. Calculated from data.

According to Table 4.3, visionary leadership had significance value of 0.109; professional practice had significance value of 0.061; innovation had significance value of 0.074; effective communication had significance value of 0.095; background characteristics had significance value of 0.055; and financial management had significance value of 0.103. The significant value of the tests was above 0.05 across all variables which indicated that they were normal (Mishra et al., 2019). The study further provided normality curve of financial management as indicated on Figure 4.1.

Figure 4.1

Normality Curve for Financial Management



According to Figure 4.1, the several formed curves were symmetrical in nature hence indicating that the data was evenly distributed along a normal curve at 0.00. Having a normal data meant that it was symmetrical around the mean, hence, its half was less than the mean and the other half was more than the mean.

4.4.2 Linearity Test

The study conducted linearity test using the Pearson correlational test because there were two quantitative variables which were principal's proficiencies and financial management as indicated in Table 4.4

Table 4.4*Linearity Test*

			Sum of	df	Mean	F	Sig.
			Squares		Square		
Financial managem ent *	Between Groups	(Combined)	8121.792	19	427.463	42.586	.237
		Linearity	4576.895	1	6576.895	655.220	.000
	Within Groups	Deviation from Linearity	3544.897	18	85.828	8.551	.121
		Total	5567.066	556	10.038		
Visionary leadership	Between Groups	(Combined)	8550.752	25	342.030	36.279	.108
		Linearity	4950.308	1	4950.308	525.080	.001
	Within Groups	Deviation from Linearity	3600.445	24	150.019	15.912	.069
		Total	5138.106	550	9.428		
Profession al practice	Between Groups	(Combined)	4248.569	26	170.097	9.892	.082
		Linearity	2337.027	1	1340.875	77.979	.003
	Within Groups	Deviation from Linearity	1911.542	25	121.314	7.055	.226
		Total	9440.289	549	17.195		
Innovation	Between Groups	(Combined)	8697.473	23	291.362	22.963	.002
		Linearity	4196.614	1	4196.614	330.741	.000
	Within Groups	Deviation from Linearity	4500.859	22	113.850	8.973	.138
		Total	4991.385	552	12.689		
Effective communic ation	Between Groups	(Combined)	9480.427	20	114.550	5.566	.140
		Linearity	7237.392	1	1447.478	126.766	.000
	Within Groups	Deviation from Linearity	2243.035	19	118.054	5.736	.182
		Total	4208.431	555	20.581		
Backgrou nd character istic	Between Groups	(Combined)	9480.427	20	114.550	5.566	.140
		Linearity	7237.392	1	1447.478	126.766	.000
	Within Groups	Deviation from Linearity	2243.035	19	118.054	5.736	.182
		Total	4208.431	555	20.581		

The results in Table 4.4, reveal that visionary leadership had significance value of 0.121; professional practice had significance value of 0.069; innovation had significance value of 0.226; effective communication had significance value of 0.138; and background characteristics had significance value of 0.182. The significant value of the tests was above 0.05 across all variables which indicates that the variables were linear (Schmidt, 2018). The results meant that the study had a set and defined range where the variables lied and a change in the dependent variable caused a known change in other variables.

4.4.3 Multicollinearity Test

The study conducted multicollinearity test to examine whether visionary leadership, professional practice, innovation, and effective communication were swayed by other variables such as background characteristics of the principals and financial management to reduce their statistical power of the regression model. The results are indicated on Table 4.5.

Table 4.5

Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1		
Visionary leadership	.335	2.991
Professional practice	.543	1.841
Innovation	.673	1.485
Effective communication	.378	2.642
Background characteristics	.801	1.249

The results on Table 4.5 indicate that visionary leadership had a tolerance value of 0.335 and VIF of 2.991; professional practice had a tolerance value of 0.543 and VIF of 1.841; innovation had a tolerance value of 0.673 and VIF of 1.485; effective communication had a tolerance value of 0.378 and VIF of 2.642; and background characteristics had a tolerance value of 0.801 and VIF of 1.249. According to Shrestha (2020), Variance Inflation Factor [VIF] should be less than five and tolerance level more than 0.2 hence the study did not have multicollinearity concerns.

4.4.4 Autocorrelation Test

The study conducted correlation test using the Durbin Watson test to examine principals' proficiencies and financial management in secondary schools in Meru County, Kenya. The results are presented on Table 4.6.

Table 4.6

Autocorrelation Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.727 ^a	.529	.525	3.379	1.661

The results on Table 4.6 indicate that the Durbin Watson value was 1.661 which ranged between 0-2, hence a positive correlation. The results meant that visionary leadership, professional practice, innovation, and effective communication had unique characteristics distinct from each other (Schober et al., 2018). Therefore, each of the four independent variables could be relied upon to provide separate results different from each other.

4.4.5 Heteroscedasticity Test

The study also examined the heteroscedasticity test to explore the presence of outliers in the variables of the study and also ascertain whether the variance of the errors from a regression is dependent on the values of the independent variables. The results are shown in Table 4.7.

Table 4.7

Heteroscedasticity Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	12.670	2.139		5.923	.105
Visionary leadership	.521	.051	.510	10.218	.421
Professional practice	.247	.036	.272	6.949	.307
Innovation	.064	.032	.071	2.017	.144
Effective communication	-.013	.042	-.014	-.309	.058

a. Dependent Variable: Financial Management

The results on Table 4.7 revealed that visionary leadership had significance value of 0.421; professional practice had significance value of 0.307; innovation had significance value of 0.144; effective communication had significance value of 0.058; therefore, all the significance values were above 0.05 meaning that there were no outliers from the variables (Williams, 2020).

Therefore, having done diagnostics tests, the overall results showed that the data to be used in the analysis did not have any abnormalities nor any violations to the assumptions. Thus, the study proceeded in generating various statistical reports such as descriptive, correlation

and regression among others since the data was appropriate to give us the outcome as they should be.

4.5 Results on Financial Management

Financial management constituted the dependent variable and had indicators such as resource mobilization, information analysis on books of accounts, interpretation of financial policies, transparency and accountability in budgeting, risk management and financial control. The study gathered data through questionnaires, interview and secondary sources. In the questionnaire, the study had two separate questionnaires answered by various respondents. The principals and bursars answered the first questionnaire while head of departments answered the second. The questionnaires had options organized in Ordinal Likert scale such that 1- strongly disagreed, 2-disagreed, 3-neutral, 4-agreed and 5-strongly agreed. The results for the first questionnaire are presented on Table 4.8.

Table 4.8*Descriptive Statistics of Financial Management-Principals and Bursars*

Statements N= 184	1	2	3	4	5	Mean
Clear financial policies on funds allocation to different departments	0 (0%)	0 (0%)	0 (0%)	15 (8%)	169 (92%)	4.92
Distinguished roles between the accounts department and school management especially in control of finances	0 (0%)	29 (16%)	59 (32%)	48 (26%)	48 (26%)	3.26
Availability of a reporting system through which risk is effectively communicated and managed when it arises.	0 (0%)	98 (53%)	0 (0%)	86 (47%)	0 (0%)	2.95
Acceptance of Financial Accounting Standard Board (FASB) as basic principles followed when maintaining books and in financial information analysis.	0 (0%)	0 (0%)	0 (0%)	15 (8%)	169 (92%)	4.92
The finance department is actively engaged in mobilizing students, parents, stakeholders such as ministry of education officials, board of members as a measure of soliciting funds.	0 (0%)	33 (18%)	15 (8%)	83 (45%)	53 (29%)	3.24
The rule of law and code of ethics guides financial management processes in issues pertaining accountability and transparency.	0 (0%)	15 (8%)	6 (3%)	86 (47%)	77 (42%)	4.21

The results presented in Table 4.8, indicated that 169(92%) strongly agreed and 15(8%) agreed that there were clear financial policies on funds allocation to different departments, on a mean of 4.92. Additionally, 169(92%) strongly agreed and 15(8%) agreed on a mean of 4.92, that most secondary schools had accepted use of Financial Accounting Standard Board (FASB) as basic principles followed when maintaining books and in financial information analysis, on a mean of 4.92. The results indicated that most secondary schools had established various local and international policies that related to financial management such as equitable allocation of resources to departments and acceptance of FASB principles in book keeping respectively. Therefore, the principals were not operating on a vacuum but definitely stood guided in the management of school finances both from local and international policy framework perspective.

Therefore, the above results were consistent with contingency theory in the sense that the principals were able to exploit their knowledge on interpretation of financial policies to correctly apply the set FASB and school financial policies to make financial decisions such as the proportions to allocate to departments. This action would minimize complains and departmental conflicts since each of them is allocated what the school policy dictates.

This kind of approach was also advocated by African Union (2021) who reported that as African education systems were advancing, there had been great strides made to have institutional, government and international based policies related to finances. The head of these institutions were keen in not only implementing the institutional financial goals but also in aligning them with the set policies. These policies were greatly borrowed from the institution itself and also global financial institutions.

That notwithstanding, 98(53%) disagreed on a mean of 2.95, that most secondary schools had a reporting system through which risk was effectively communicated and managed when it arose. This meant that risk was not adequately handled, hence, relied on personal experiences and expertise of the principals to mitigate them. This left the secondary schools at a very tight spot since some risk factors were normally beyond the control of the principals and did not have a clear channel of whom he or she would report to (Bagine, 2022).

When such factors arose, financial losses were inevitable just as suggested by Bagine (2022). The study was conducted in Meru County public secondary schools to explore how implementing various principal's management strategies affected academic performance. It was gathered that risk was not adequately covered and it mainly revolved around the proficiencies of the principal's management strategies. That is, the ability to acknowledge risk and manage it was bestowed to the principal and when they did not notice the risk, the schools' financial systems suffered losses.

The county school's auditor and BOM chairpersons were interviewed and the study allocated specific codes beginning from A-001 till A-014. The study inquired three questions from the interviewees. The first question required the county school's auditor and BOM chairpersons to provide details on sources of finances in secondary schools. They named quite diverse sources but the study narrowed down to seven sources where most of the respondents mentioned more than three times. The sources mentioned included school fees, Ministry of Education FSDE, sponsors, NG-CDF, alumni, non-governmental organizations, churches and community at large. Additionally, a respondent A-005 was quoted saying that,

‘‘We mainly source funds through surrounding church donations and community input through provision of required resources, to be in a position of making ends meet’’.

According to a report by Department of Education- UK (2020), the main sources of financing that school head teachers relied on were, direct payments, NGO’s, government financing and personal donations. However, the choice of financing was entirely based on the head teachers’ funds soliciting skills.

The second question required the county school’s auditor and BOM chairpersons to explain the resource mobilization techniques used in secondary schools. The resource mobilization methods mostly mentioned included fund-raising well-wishers, grants such as writing proposals, partnership with local banks such as wings to fly from Equity bank, and selling farming produce. In the fund raising from well-wishers, the respondents commented that most secondary schools set a specific day in a term or year whereby they invite guests such as parents, politicians and community members among others, to come and pledge or give them funds to facilitate a particular project.

Additionally, the schools also prepared fundraising cards which students would use to solstice for funds from their friends and neighbors back at home. Further, the respondents mentioned writing of proposals of a project they have in mind to seek funds from international donors. When submitted in the correct forum, they were able to receive funding to facilitate their intended projects. The results were also similar to what was suggested by European Commission (2022) in Italian school funding. As per the European Commission’s report, the principals were able to mobilize funds through writing proposals to various organizations as a way of getting grants and fund-raising drives.

Additionally, most respondents also mentioned recent method of partnering with local banks such as wings to fly from Equity bank, KCB elimu and standard chartered local scholarships among others. The funding would be used to cater school fees for students who come from poor backgrounds. Therefore, the schools saw it fit to seek financing to ensure they keep students in school and as well as having reliable funding sources. The last resource mobilization method involved selling of farm products. This is whereby schools with large tracks of land planted crops that would be used to feed the student population and excesses sold to community around. The respondents categorically revealed that Meru County being an agricultural productive region, it was paramount for the schools to use that to their advantage. The results of selling farm products such as crops and animals improved greatly the income kitty of the institution.

The third question required the county school's auditor and BOM chairpersons to explain ways they ensure that financial principals are followed by the schools to avoid misappropriation of funds. They majorly answered from two perspectives which were; auditing from county school's auditor, monitoring and evaluation of the school funds expenditures by the school principals. In the first perspective, the respondents mentioned that they ensure that county school's auditor performs annual auditing of books of accounts then write a report. Therefore, the respondents indicated that the contents of the report are taken seriously to ensure that the accounts department staff members are held accountable for their actions. For example, if the report indicates that the books of accounts have not been updated and money is missing, then the accounts staff members are tasked to explain why books are not updated and also repay the lost amount respectively.

In the perspective of monitoring and evaluation of the school funds expenditures by the school principals, the respondents indicated that since auditing is conducted annually, there must be someone who watches the accounting department. Therefore, the principals are tasked with that mandate of always ensuring that they are always keen with daily, weekly and monthly activities of accounts department. This is to ensure that every income and expenditures are accounted for to avoid misappropriation of funds. Thereafter, the principals issue a detailed report of income and expenditures to BOM in their meetings and also auditing offices. This aspect is to ensure that they maintain transparency in the funds entrusted to them. There was another revelation that some of the BOM chairs take time to review the report by themselves. For example, a respondent A-011 was quoted indicating that,

‘‘We normally check the gross income, total expenses and net value on income as a guide in understanding the information on books of accounts’’.

Therefore, the respondents were keen in inspecting what was the income the schools earned before and after expenses are deducted. This enabled them ascertain the current financial standing of the institutions for purposes of planning. According to Abdalla et al. (2019), the making of a school leader involves setting aside time to actually engage in daily review of schools’ activities. It could relate to staff management, fund management and general development management.

Further on, the study issued second questionnaire to head of departments from secondary schools in Meru County Kenya. The results are presented on Table 4.9.

Table 4.9*Descriptive Statistics of Financial Management-Head of Department*

Statements N=327	1	2	3	4	5	Mean
Departments have a well-known budget that is funded by the school management	10 (3%)	13 (4%)	49 (15%)	39 (12%)	216 (66%)	4.70
The school management consults with the department on creative ways of mobilizing funds from donors, government and sponsors among others.	10 (3%)	49 (15%)	0 (0%)	121 (37%)	147 (45%)	4.10
There are trainings offered to the department members on risk identification and management techniques	29 (9%)	121 (37%)	59 (18%)	118 (36%)	0 (0%)	2.99
The school has enacted strict consequences to any teaching and non-teaching staff found engaging in corruption of any kind.	10 (3%)	20 (6%)	0 (0%)	39 (12%)	258 (79%)	4.63
There are manuals and pamphlets that provide more knowledge to department members on school policies especially related to finances.	0 (0%)	0 (0%)	49 (15%)	23 (7%)	255 (78%)	4.53
The school management is normally keen in providing additional funds to key departments such as sciences as a measure of ensuring that they are a step ahead in case a financial need arises.	49 (15%)	43 (13%)	7 (2%)	140 (43%)	88 (27%)	3.54

The results presented on Table 4.9, revealed that 255(78%) strongly agreed and 23(7%) agreed on a mean of 4.53, that there were manuals and pamphlets that provided more knowledge to department members on school policies especially related to finances. Further, 216(66%) strongly agreed and 39(12%) agreed on a mean of 4.70, that departments had a well-known budget that was funded by the school management.

The results indicate that the principals had taken keen measures to ensure that financial policies were well known to departmental members. In line with this, it was clear that school principals with the help of departmental heads had established budgets that departments would operate within every term. Therefore, the presence of financial policies and budgets established and allowed by the principals, enabled the departments to be self-sufficient aligning their needs within the budget.

A past study from Bushra et al. (2022) also found out the ability of principals to have adequate financial management skills boosted their operations on use of funds and how best to implement financial related policies. Further, Bilkisu (2018) revealed that school principals in Kaduna state ensured that they operated within various budgets agreed by various departmental members. This tactic promoted efficiency in management of finances by the principals hence reduction of waste.

That notwithstanding, 29(9%) strongly disagreed and 121(37%) disagreed on a mean of 2.99, that there were trainings offered to the department members on risk identification and management techniques. This indicated that risk identification and management was still underdeveloped from the sense that it was assumed that in education sector, there was less risk. Less emphasis was put by principals on sharing knowledge through training on types of financial risks and how to manage them (Brookings, 2022). Additionally, Brookings

(2022) also complained that most African education systems were failing to provide quality since risk assessment was not effectively done. This led to leakage of financial resources hence low resources remained to fund other educational needs.

The information provided by principals, bursars and head of department showed that risk was not adequately handled hence relied on personal experiences and expertise of the principals to mitigate them. This left the secondary schools at a very tight spot since some risk factors were normally beyond the control of the principals and did not have a clear channel of whom he or she would report to.

Further on, the study collected secondary data as indicated in appendix VI. The study analyzed the collected data through SPSS software and presented the findings as indicated in Table 4.10.

Table 4.10

Descriptive Statistics of Financial Management-Secondary Data

Financial Indicators	Mean
Gross Income	3.27
Net Income	2.09
Return on Assets	3.91
Return on Equity	3.27
Capital Employed Ratio	4.38

The results on Table 4.10 revealed that most secondary schools' capital employed ratio had a mean of 4.38. This indicated that principals were putting effort in managing finances such that adequate amounts were being invested in various projects. That notwithstanding, the net income had a low mean of 2.09 revealing that the expenditures of many secondary schools were in excess as compared to their income levels. The results meant that the schools had weak financial control in the sense that the principals had less influence to regulate how money was spent in various projects such as buying of buses, building of classrooms, dormitories, dining halls and administration block among others.

For example, secondary schools taking loans to buy buses whose monthly interest was very expensive. Adding to that, the current inflation through which monthly interests were paid as compared to the value the buses brought to the school, low financial reserves of the schools was inevitable. In support, Ministry of Education- Ethiopia (2020) admitted that there were insufficient financial reserves to provide shelter in times of financial hardships leading to destabilizing operations to a point secondary school students have to be sent home to collect fees. This problem was also noted in Kenya and a report by the Ministry of Education (2020) also revealed that the government had advised school heads to decrease expenditures as a measure of covid response plan, since a period of low income was expected during the pre and post covid-19 period.

Therefore, in a nutshell, it was found out that the principals in Meru County Secondary schools had weaknesses in financial controls. Further, risk identification and management skills were still underdeveloped from the sense that it was assumed that in education sector, there was less risk. This was also an issue that Bagine et al. (2022) discovered in their bid to establish the various problems that principals were going through when implementing

various strategic plans in public secondary schools in Meru. According to Bagine et al. (2022), most strategic plans established by the principals failed because they lacked technical knowhow on emerging g risks identification and control of funds.

4.6 Results on Visionary Leadership

Visionary leadership was the first independent variable and had indicators such as building vision, nurturing collaboration, surety of results and encouraging learning culture. The study gathered data through questionnaires and interview. In the questionnaire, the study had two separate questionnaires answered by various respondents. The principals and bursars answered the first questionnaire while head of departments answered the second. The results for the first questionnaire are presented on Table 4.11.

Table 4.11*Descriptive Statistics of Visionary Leadership-Principals and Bursars*

Statements N=184	1	2	3	4	5	Mean
There are visionary strategies established by the management to measure and achieve the overall attainment of financial plans	0 (0%)	9 (5%)	0 (0%)	29 (16%)	146 (79%)	4.68
Clear visions have created favorable environment used when mobilizing for funds	0 (0%)	24 (13%)	6 (3%)	24 (13%)	130 (71%)	4.42
School leaders undergo training that enables them develop leadership skills	6 (3%)	42 (23%)	39 (21%)	53 (29%)	44 (24%)	3.89
We are involved in making financial decisions pertaining ways to achieve the desired vision within a specific timeline	0 (0%)	48 (26%)	44 (24%)	48 (26%)	44 (24%)	3.14
The school management provides finances for teaching staff to attend leadership summits, seminars, and trainings to be equipped adequately on leadership skills	87 (47%)	77 (42%)	20 (11%)	0 (0%)	0 (%)	2.21
The school allows non-management staff to contribute their opinion on how to attain the desired goals in a more economical way	0 (0%)	15 (8%)	0 (0%)	116 (63%)	53 (29%)	4.16

The results presented in Table 4.11, indicate that 146(79%) strongly agreed and 29(16%) agreed on a mean of 4.68, that there were visionary strategies established by the management to measure and achieve the overall attainment of financial plans. Additionally, 130(71%) strongly agreed and 24(13%) agreed on a mean of 4.42 that there were clear visions have created favorable environment used when mobilizing for funds. The results indicate that the school principals were a step ahead towards incorporating their visionary proficiencies by having strategies that had very clear goals which enabled their institutions to implement them when sourcing for funds. These strategies and goals were well thought of, highly consulted and communicated in advance to all concerned parties, so as to bear the required financial results.

In a nutshell, this meant that the principals had not only developed strategies to be followed but also implemented them in their daily operations, as a means of attaining the desired results. A study such as Galigao et al. (2019) in Philippines, established that how a school financial management system would work, relied heavily on ways through which school heads would approach, implement and communicate both the school's vision and professional goals. Further, Greany (2020) in England complimented the study's findings by emphasizing on the relevance of decentralizing school systems such that respective school management, for example, principals were free to develop personal and institutional short-term and long-term visions.

That notwithstanding, 87(47%) strongly disagreed and 77(42%) disagreed on a mean of 2.21, that the school management provided finances for teaching staff to attend leadership summits, seminars, and trainings to be equipped adequately on leadership skills. This meant that the principals relied on the directives that the Ministry of Education had towards

empowering their leadership capabilities. For example, there was limited financial budget sent by the ministry to the school which was hardly enough to amicably handle all needs of the school, let alone paying for leadership trainings (Berhanu, 2018). Therefore, the principals had to align their vision of equipping leadership skills to the staff with those of the ministry and allow individual staff to attend seminars, conferences and trainings on personal financing basis (Bilkisu, 2018). The only thing principals had to do was to encourage the staff to make personal initiatives to develop themselves (Berhanu, 2018). According to Jiang et al. (2018), the low financing problem was a problem to a point that the principals in China hardly got adequate training or professional development hence negatively affecting their ability to make informed decisions and realistic visions.

The above results on visionary leadership are consistent with contingency theory since the principals ensured that they were able to operate effectively under both the internal and external environment to optimize on financial management. In the internal environment, the findings reveal that the principals maximized on developing personal goals that complimented the school's overall vision which enabled them mobilize funds. Additionally, they used strategies put into place from the policy framework to eventually measure how much they had achieved on the intended financial plans. Therefore, the principals made decisions after consulting with the vision they had to have the inner motivation and master the art of mobilizing funds which was later assessed based on the established visionary structures in the school.

Further on, the study issued second questionnaire to heads of departments from secondary schools in Meru County Kenya. The results are presented on Table 4.12.

Table 4.12*Descriptive Statistics of Visionary Leadership-Head of Department*

Statements N=327	1	2	3	4	5	Mean
There is effective leadership that has reduced operational costs due to minimized wastages	7 (2%)	20 (6%)	0 (0%)	33 (10%)	267 (82%)	4.70
The school offers financial support to each department as a way of ensuring that as they attain their financial goals,	7 (2%)	52 (16%)	62 (19%)	128 (39%)	78 (24%)	4.10
There has been emphasis by school management to have a learning behavior among staff since it enables one develop	177 (54%)	121 (37%)	0 (0%)	29 (9%)	0 (0%)	2.01
The school leadership is able to breakdown school's vision to achievable goals distributed to staff hence realistic achievement of the vision.	10 (3%)	20 (6%)	92 (28%)	39 (12%)	166 (51%)	4.63
The school leadership always appreciates feedback from staff on what could be done to improve service delivery in financial management	0 (0%)	0 (0%)	0 (0%)	23 (7%)	304 (93%)	4.93
There are manuals and memos that always remind the staff to remain committed and minimize wastages towards the assigned tasks as a way of reaching to the vision	49 (15%)	43 (13%)	7 (2%)	140 (43%)	88 (27%)	3.54

The results presented on Table 4.12, indicate that 267(82%) strongly agreed and 33(10%) agreed on a mean of 4.70, that there were good relations between teachers and the management due to effective leadership in school. Further, 304(93%) strongly agreed and 23(7%) agreed on a mean of 4.93, that the school leadership always appreciated feedback from staff on what could be done to improve service delivery in financial management. The results indicated that the principals not only set a vision to be accomplished but encouraged consultation on how best to attain it with everyone on board. The staff was able to give their opinions particularly on financial management especially when they noticed principal's deviating from the set vision. In a nutshell, this meant that the principals were walking the talk of ensuring that they were held accountable by their colleagues to facilitate the achievement of the vision.

Notably, Jong et al. (2020) also found out that when Dutch principals collaborated with other staff, they were able to attain their vision and goals quicker as compared to the bureaucratic system. Nevertheless, 177(54%) strongly disagreed and 121(37%) disagreed on a mean of 2.01, that there had been emphasis by school management to have a learning behavior among staff since it enables one develop as the institution was developing. This meant that since the ministry of education was not so tough on staff's academic upgrade, the principals did not bother so much. For example, after the TSC employed a teaching staff, it was up to the staff to make personal academic endeavors so as to get promoted.

Additionally, it was noted principals fell short of always pushing the staff to advance their studies since they knew that when staff were promoted, it led to their transfers. When transfers occurred the school lost quality staff and by the time new staff members were sent by the ministry, the vision intended was derailed for some time. In bid to explain what

visionary leadership entailed, Karwan (2021) complained that at times vision lagged especially when the people implanting it failed to do so due to factors such as job resignation, firing and transfers.

The county school's auditor and BOM chairpersons were interviewed and the study allocated specific codes beginning from A-001 till A-014. The study inquired three questions from the interviewees. The first question required the county school's auditor and BOM chairpersons to explain the ways that they were ensuring that their role in financial management enabled the school attain its vision. They mostly indicated that they provided financial advice to the principals, checked budget preparation, were included as part of financial decision makers in the school, controlled procurement, and provided oversight on funds management. Adding to that, a respondent A-009 was quoted indicating that,

“The board act as a school representative to financial institutions such as when accessing loan facility to purchase land, bus or begin construction”.

In providing financial advice to the principals, the respondents revealed that they use their personal expertise to give opinion and guidance on what should be done to ensure funds is amicably used. In checking budget preparation, the respondents indicated that they are normally sent a copy of draft budget that the principals have prepared to provide more insights such as providing a new way to increase income such as suggesting sale of animal manures to the community hence complimenting the budget. They also eliminate any expenses that the school cannot support adequately which will push them to borrow. As part of financial decision makers in the school, the respondents indicated that they are

always consulted when a major project is underway to ensure that they approve or disapprove any expenditures emanating from it. Additionally, before a school principal decided to organize for a funds drive, they must be consulted on how to go about it.

In controlling procurement, the respondents indicated that before any procurement is made in large quantities; they are notified to provide their opinion on it. In providing oversight on funds management the respondents indicated that they are responsible in cross examining a principal in cases where misappropriation has occurred or when a staff has absconded duties hence causing losses to the school. A past study such as Kijiba (2018) also found out that the role that board management played in financial management involved oversight and consultative roles. That is, the management team involved in day-to-day activities operated under a certain limit of financing and in case there was need to increase it, the board had to be consulted.

The second question required the county school's auditor and BOM chairpersons to highlight the various financial policies they had implemented as a way of involving other people such as teaching and non-teaching staff in financial stewardship; hence, nurturing collaboration and cooperation. The policies included creation of ad hoc committee of teachers involved in teaching; policies on procuring and requisition; and policies that allow increase of seating allowances to accommodate others such as parent representatives and departmental heads. Additionally, there were financial policies such as allocating financial duties such as fund drive ambassadors to principals. Further there were other policies such as provision of professional development fund to teaching staff particularly in financial management. There are also policies related to financial accountability such that there is

monitoring and evaluation of financial tasks allocated to various staff such as preparing interim departmental budgets.

The third question required the county school's auditor and BOM chairpersons to elaborate how they had previously used funds to encourage learning culture. They responded mainly responded by categorizing them into knowledge development, academic infrastructure and professional development. Under knowledge development, the respondents revealed that the funding had increased financing of textbooks and other stationaries. This is whereby schools spent almost half of the fund in buying curriculum approved text books, customized exercise books, chalks, dusters, and teacher's guidance books among others. Under academic infrastructure, schools had mobilized funds for library construction, equipped computer laboratory to encourage digital learning, and applied successfully for grants to modernize the school science laboratory.

The main aspects involved ensuring that the students are able to have access to vast books in a normal library, have a place to conduct science related experiments and also get equipped digitally, as they are ushered to the word after completion of the four years in the secondary school. Under professional development, the schools had established programs to sponsor seminars for school leaders and teachers and employed more teachers to teach students. Notably in Bomet, Kirui et al. (2022) poised that most public-school management ensured that there was cost efficiency through having competitive tender award process when equipping science labs, computer labs, and teaching operations. However, Kirui et al. (2022) stated that it required principal's proficiencies on financial management to ensure that the task of appropriate financial use is done within the agreeable limits and channels.

4.6.1 Correlational Analysis of Visionary Leadership and Financial Management

In testing the relationship between visionary leadership and financial management, the study had a null hypothesis that visionary leadership had no significant influence on the financial management in secondary schools in Meru County, Kenya. Therefore, the study used Pearson correlational analysis to test the hypothesis of the influence of visionary leadership on financial management for principals/bursars and head of department as shown in Table 4.13.

Table 4.13

Pearson Correlation Analysis of Visionary Leadership and Financial Management

<i>Pearson Correlation Analysis</i>			Principals/Bursars		Head of Department	
			Visionary leadership	Financial management	Visionary leadership	Financial management
Pearson	Visionary leadership	Pearson Correlation	1	.552**	1	.655**
		Sig. (2-tailed)		.000		.000
		N	184	184	327	327
	Financial management	Pearson Correlation	.552**	1	.655**	1
		Sig. (2-tailed)	.000		.000	
		N	184	184	327	327

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

The results presented in Table 4.13, revealed that Pearson correlation coefficient $r=0.552^{**}$ at $\alpha < 0.000$ and 99% significance level for principals and bursars. The table also revealed that the Pearson correlation coefficient $r=0.655^{**}$ at $\alpha < 0.000$ and 99% significance level for head of department. This meant that there was a positive influence since the Pearson

correlation values (0.552 and 0.655) were less than 1 and significance level less than 0.05. Therefore, the study rejected the null hypothesis and concluded that visionary leadership had significant influence on the financial management in secondary schools. In a nutshell, this mean that visionary leadership was a key factor towards attaining quality financial management objective. Therefore, the earlier the principals incorporated the visionary leadership style, the faster they would manage funds amicably. In agreement, Sobunkolan (2021) also established that when visionary strategies such as nurturing collaboration with teachers were implemented by principals, they were able to understand the teaching needs of teachers hence provide a budget for them. This provision of a budget would enable the principal plan and manage funds in such as way wastages are minimized.

4.7 Results on Professional Practice

Professional practice constituted the second independent variables and had indicators such as experience acquired in management of funds, monitoring and evaluation, training and development on self and others, and commitment towards work in school. The study gathered data through questionnaires and interviews. In the questionnaire, the study had two separate questionnaires answered by various respondents. The principals and bursars answered the first questionnaire while head of departments answered the second. The results for the first questionnaire are presented on Table 4.14.

Table 4.14*Descriptive Statistics of Professional Practice-Principals and Bursars*

Statements N=184	1	2	3	4	5	Mean
We are guided by code of conduct from the ministry of education on how finances should be managed	0 (0%)	20 (11%)	0 (0%)	86 (47%)	78 (42%)	4.21
There is a policy framework on how monitoring and evaluation of financial statements and accounts should be done	97 (53%)	24 (13%)	33 (18%)	15 (8%)	15 (8%)	2.05
The experience gotten from personal professional lives has enabled us ensure that financial reports are articulately done	0 (0%)	15 (8%)	15 (8%)	86 (47%)	68 (37%)	4.05
We always attend trainings funded by the school as a way of improving professional practice	62 (34%)	15 (8%)	14 (7%)	31 (17%)	62 (34%)	3.13
The school leadership has always motivated us to deliver results and get committed towards achieving even better results	0 (0%)	48 (26%)	30 (16%)	53 (29%)	53 (29%)	3.24
There are consistent meetings conveyed to discuss any concerns and commend outstanding staff who have demonstrated professional practice	0 (0%)	6 (3%)	0 (0%)	86 (47%)	92 (50%)	4.45

The results presented in Table 4.14, indicate that 92(50%) strongly agreed and 86(47%) agreed on a mean of 4.45, that there were consistent meetings held to discuss any concerns and commended outstanding staff who had demonstrated professional practice. Further, 78(42%) strongly agreed and 86(47%) agreed on a mean of 4.21 that, they were guided by code of conduct from the Ministry of Education on how finances should be managed. The results revealed that principals were keen to ensure that they appreciated professionalism displayed by the staff and did not hesitate confronting the staff whose professionalism was wanting. Additionally, the principals practiced professionalism themselves by following to the letter on the directives given by the Ministry of Education of funds management. That is, they did not divert school funds to personal use but towards the intended purpose. In a nutshell, this meant that the principals were good stewards towards managing the institutional teaching professionals and also in funds.

Therefore, these results were consistent with the contingency theory whereby the principals had capitalized on their ability to monitor and evaluate staff so as to make decisions on whether to reprimand or commend their juniors. Additionally, the principals who were committed towards work in school were able to ensure that they keenly observed the policies and procedures established by the ministry of education in their profession, particularly on misappropriation of funds. Having keen observation enabled them note any staff that did not practice professionalism such as misusing resources. This enabled the principals confront, enlighten and train them on financial policies to avoid unnecessary expenditures of loss of school resources. Therefore, based on these two revelations, it was prudent to indicate that the principals had successfully managed to make prudent decisions using both internal and external environments presented to them.

Notably, Abu-Tineh and Sadiq (2018) in Qatar also discovered that effectiveness of professional growth among teachers was closely attributed to rewards and reprimands in place particularly from the school heads. Further Aduwi (2019), demonstrated that financial discipline and integrity was part of head teachers' preparedness in funds management in a school. According to Aduwi (2019), when a head teacher is able to reduce personal interference with school funds, and this promoted effective management.

However, 97(53%) strongly disagreed and 24(13%) disagreed on a mean of 2.05 that, there was a policy framework on how monitoring and evaluation of financial statements and accounts should be done. True to this fact, the study also established from secondary data that most school's financial statements were well preserved by the county school's auditors. This meant that there were few or no policies stressing on the procedures of having updated financial statements in the school's accounts department. This was because the schools knew that the Ministry of Education sent auditors to audit their books.

Additionally, the case of having un-updated financial statements was also noted from secondary data. This made it hard for principals to conduct monitoring and evaluation. The same was experienced by secondary schools in Nigeria as reported by Boma (2018). The current study discovered that the principal's inability to manage finances was greatly attributed to few policies that gave the procedures of financial statement analysis. Therefore, the principals understood very few items in the financial analysis hence were not able to criticize the reports since they did not even understand how to identify discrepancies in the first place.

Further on, the study issued second questionnaire to head of departments from secondary schools in Meru County Kenya. The issues investigated in the second questionnaire were

different from those sought from the first. The second questionnaire asked questions that required heads of department to provide relevant information on professional practices in the departments and the involvement of the principals in shaping their operations. The results are presented in Table 4.15.

Table 4.15

Descriptive Statistics of Professional Practice-Head of Department

Statements N=327	1	2	3	4	5	Mean
The department has several professional staff who are committed	121 (37%)	78 (24%)	0 (0%)	26 (8%)	102 (31%)	2.61
There are systems put into place to recognize and reward staff who perform excellently	10 (3%)	29 (9%)	0 (0%)	88 (27%)	200 (61%)	4.40
Financial training is both offered formally and informally to staff so that checks and balances can be maintained on their professional practices	10 (3%)	43 (13%)	0 (0%)	98 (30%)	176 (54%)	4.18
The department encourages staff to ensure that they are always learning and advancing their academic qualifications	59 (18%)	23 (7%)	7 (2%)	72 (22%)	166 (51%)	3.79
New staff are always oriented on the expectations of the school's management on professionalism	0 (0%)	0 (0%)	0 (0%)	23 (7%)	304 (93%)	4.93
The school requires all staff to be on the lookout on any financial malpractices	7 (2%)	49 (15%)	49 (15%)	62 (19%)	160 (49%)	3.84

The results presented on Table 4.15 indicate that 304(93%) strongly agreed and 23(7%) agreed on a mean of 4.93 that, new staff were always oriented on the expectations of the school's management as far as professional practice was concerned. Further, 200(61%) strongly agreed and 88(27%) agreed on a mean of 4.40 that, there were systems put into place to recognize and reward staff who performed outstandingly. The results revealed that the principals practiced professionalism by communicating early to new staff of what was expected of them, and rewarding the staff that portrayed professionalism. This ensured that the staff had the reason to strive to perform their assigned tasks with utmost professionalism. In a nutshell, this meant that the principals had taken the initiative of not assuming that the staff understand their job descriptions without being oriented by the management. A report by Department of Education- UK (2020) was consistent with the results that head teachers had standards that they abided with. Therefore, these standards were supposed to be communicated to other junior staff to promote excellence at work place.

That notwithstanding, 121(37%) strongly disagreed and 78(24%) disagreed on a mean of 2.61 that their departments had several professional staff who were committed toward delivering on their assignments. The results revealed that secondary schools did not have adequate staff which meant that most processes and procedures were not done to perfection affecting the professionalism standards in the school. For example, when there were not enough teachers in a school, the available teachers were allocated more classes to teach. Therefore, as a result they became over worked hence becoming fatigued to deliver curriculum content, and work reports to satisfaction. The principals did not have much input on that because, they did not have the powers to employ more professionally qualified

staff. The few staff employed by the BOM had high turnover rates since they could hardly sustain their livelihoods due to low salaries paid by the schools.

The county school's auditor and BOM chairpersons were interviewed and the study allocated specific codes beginning from A-001 till A-014. The study had three questions for the interviewees. The first question required the county school's auditor and BOM chairpersons to highlight the procedures of monitoring and evaluating the ongoing school projects such as construction. The procedures indicated were grouped into five themes which included sourcing for funds, identifying the projects, tendering, monitoring such as weekly visits to the site and monthly meetings with construction engineers. The first step involves sourcing for funds to ensure that the project does not halt while in progress. The schools' management use both personal and institutional connection to locate sponsors whose work would be funding the institution as a means of giving back to the society.

The information provided by county school's auditor and BOM chairpersons indicated that the sponsors include former students, parents, teachers, government officials, and community members, local and international institutions. In relation to this, a respondent A-012 was quoted saying,

“Once funds are available, the school management identifies the phases of projects that should be undertaken within a pool of projects.”

When tasked to elaborate further, the respondent (A-012) gave an example whereby their school has ever planned to build 3 dormitories to accommodate students. According to the respondent (A-012), revealed that the school management identified which dorm was to be constructed first and which could come last. Once this was done, the school floated the

tender to a corporate that would undertake the project of construction of dorms to completion. The tendering process was competitive and the most economical applicant was awarded the tender. Thereafter, the project began and the school officials were tasked the mandate to monitor its progress through site visiting and frequent meetings with the engineers till the project ends. Further on, a respondent A-004 was quoted saying,

“We always hire qualified construction workers to minimize of errors which would be accompanied with costs”

Further, a respondent A-002 was quoted indicating that,

“We do not have procedures as per say but the school administrator provides a detailed report on the cost and work done at any construction.”

The second question required the county school’s auditor and BOM chairpersons to explain how they had personally ensured that they were committed towards school financial management. The respondents replied from three perspectives which are oversight, whistleblowers, and ambassadors to the institutions. The respondents indicated that they act as overseers on any project undertaken through ensuring that they regulate wastages and always being informed on the progress of the project through regular meetings and supervision. In relation to being whistle blowers, the respondents indicated that their schools had a local system through which they speak out in case of a malpractice going on as far as the financial management aspect of the project is concerned. The local system comprised of suggestion boxes whereby whistleblowers could forward names and evidence of misappropriation of funds. Thereafter, a team of staff who were established by the board

were tasked with the role of regularly checking and forwarding the alarming cases to the board of management.

Additionally, they are always tasked into being good ambassadors of the school to external stakeholders. This is whereby, they should always speak well of the school to anyone in and out of the school compound. The results provided by Dwangu and Mahlangu (2021) revealed that school principals were only required to ensure accountability when managing finances through sending regular financial reports to the management team. However, the current study also involved the responsibility of oversight and ambassadorial part of parties such as county school's auditor and BOM chairpersons, as part of accountability measures.

The third question required the county school's auditor and BOM chairpersons to explain the methods used to train and develop junior staff on financial management. The respondents gave their responses from four viewpoints. These included mentorship, on-job training, and peer-to-peer training and government sponsored workshops. In mentorship, the respondents explained that it was the mandate of more experienced staff in financial management to provide mentorship to junior staff to ensure that they understand the basic concepts, as well as apply all legal measures to manage finances when given an opportunity. For example, a respondent A-013 was quoted saying,

“A class teacher who has been tasked into planning for a trip for students to visit a game park, involves the management personnel for guidance.”

Additionally, the respondents indicated that on-job training is offered to junior staff such as preparing departmental budgets. This is whereby, they are allowed to be present during the budget preparation so as to learn which items are mainly included in the budget. This

could be a scenario where the departmental head involves a junior staff to make suggestions on what they thought about the proposed budget. Therefore, by so doing, they involve the junior staff into going through the budget and commenting on the cost of item.

According to Idris (2018), the principals had the responsibility and role of always ensuring that the staff members were trained professionally on management of finances through on-job training especially for school bursars. Further, there are also peer-to-peer training in areas where an experienced staff explains to other staff on hard tasks to simplify them further. According to Egboka (2018), when a principal presented a task to a teacher such as during the preparation of class budget. The teachers could consult their peers who already understand the concept to be in a position of learning more. Adding to that, the government may also organize workshops that equip the staff with relevant knowledge and skills (Radzi et al., 2018). This would come in handy since it becomes more economical to fund these workshops as a group as compared to individual attendance. Additionally, a respondent A-007 was quoted saying,

“We rely on government sponsored workshops that equip the staff with relevant knowledge since they are less costly.”

A past study such as Espinosa (2018) revealed that school heads had developed a tendency to always train lower rank teachers and other staff on how to manage both personal and institutional finances in mentorship meetings. This was whereby school heads set a day through which financial management topic could be discussed at length. During these meetings, any financial management concerns would be openly discussed.

4.7.1 Correlational Analysis of Professional Practice and Financial Management

In testing the relationship between professional practice and financial management, the study had a null hypothesis that professional practice had no significant influence on the financial management in secondary schools in Meru County, Kenya. Therefore, the study used Pearson correlational analysis to test the hypothesis of the influence of professional practice on financial management for principals/bursars and head of department as shown in Table 4.16.

Table 4.16

Pearson Correlation Analysis of Professional Practice and Financial Management

<i>Pearson Correlation Analysis</i>			Principals/Bursars		Head of Department	
			Professional practice	Financial management	Professional practice	Financial management
Pearson	Professional practice	Pearson Correlation	1	.591**	1	.367**
		Sig. (2-tailed)		.000		.000
		N	184	184	327	327
	Financial management	Pearson Correlation	.591**	1	.367**	1
		Sig. (2-tailed)	.000		.000	
		N	184	184	327	327

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

The results presented in Table 4.16, revealed that Pearson correlation coefficient $r=0.591^{**}$ at $\alpha < 0.000$ and 99% significance level for principals and bursars. The table also revealed that the Pearson correlation coefficient $r=0.367^{**}$ at $\alpha < 0.000$ and 99% significance level

for head of department. This meant that there was a positive influence since the Pearson correlation values (0.591 and 0.367) were less than 1 and significance level less than 0.05. Therefore, the study rejected the null hypothesis and concluded that professional practice had significant influence on the financial management in secondary schools. The results indicated that the principals did not only conduct themselves professionally but also ensured other junior staff practiced it as well which had positive influence on financial management. A past study such as Jiang et al. (2018) revealed that China's principals were preparing themselves to serve in utmost professionalism through training. The levels of training offered exposed them to be in a position of not only leading but also walking the talk as far as management of finances, management of staff and management of expectations from diverse stakeholders was concerned.

4.8 Results on Innovation

Innovation constituted the third independent variable and had indicators such as contemporary use of digital resources, social innovation such as partnership with students' families and teachers, customer service experience and decision-making timeline. The study gathered data through questionnaires and interviews. The study had two separate questionnaires answered by various respondents. The principals and bursars answered the first questionnaire while head of departments answered the second. The results for the first questionnaire are presented on Table 4.17.

Table 4.17*Descriptive Statistics of Innovation-Principals and Bursars*

Statements N=184	1	2	3	4	5	Mean
The school has adopted use of digitalization methods in financial management	0 (0%)	15 (8%)	0 (0%)	92 (50%)	77 (42%)	4.84
We are always encouraged to use creative methods to ensure that there is a solid financial partnership with parents and donors.	9 (5%)	15 (8%)	0 (0%)	77 (42%)	83 (45%)	4.77
Less time is taken when documenting double entry in the books, producing invoices, receipts and reports	29 (16%)	48 (26%)	0 (0%)	33 (18%)	74 (40%)	3.69
There is job satisfaction due to improved customer services especially when one is able to automatically get school fees balances, invoice history and reports	29 (16%)	48 (26%)	0 (0%)	39 (21%)	68 (37%)	3.11
The school has made plans to ensure that all departments adopt various technological and social innovation	63 (34%)	77 (42%)	15 (8%)	24 (13%)	5 (3%)	2.82
Donors and sponsors are more convinced in investing their financial resources in our school since we have put up financial systems that show the trail of usage of funds	0 (0%)	15 (8%)	0 (0%)	63 (34%)	106 (58%)	4.93

The results presented in Table 4.17, indicate that 106(58%) strongly agreed and 63(34%) agreed on a mean of 4.93 that donors and sponsors were more convinced in investing their financial resources in the schools, since they had put up financial systems that showed the trail of usage of funds over extensive periods of time. Adding to that, 77(42%) strongly agreed and 92(50%) agreed on a mean of 4.84 that the school had adopted use of digitalization methods in financial management. The results meant that the principals had ensured that they were innovative from the perspectives of having in place financial systems which was partly anchored on digitalization to manage the finances. According to Espinosa (2018), the teachers agreed that by school heads accommodating the idea of having digital financial systems, they were able to easily record, store and retrieve financial information for decision making.

However, 63(34%) strongly disagreed and 77(42%) disagreed on a mean of 2.82 that the school had made plans to ensure that all departments adopted various technological and social innovation in bid of improving service delivery. The results meant that in as much as the schools had adopted digitization in financial management, it did not extend to departments. That is, the aspect about digitalization was only used by the management team whereas departments required to prepare departmental budgets, organize timetables, and maintain both student and teacher's registers manually.

Therefore, the above results are consistent with the two-factor theory whereby on the one hand, the principals' ability to use and apply e-resources particularly in reporting procedures on financial management had increased the number of donors and sponsors to the school. This is because the donors understood how previous resources had been used hence sure that their donations such as finances, foodstuff, stationeries, desks, beds, office

equipment, uniforms and others, would be accounted for. As a result of available resources, payment of supplies, debt, salaries and allowances are not delayed hence motivating the staff to gain interest on how they could become even more innovative through use of technology. On the other hand, the principals had not managed to digitalize the entire school operations which revealed that there was wastage of time and slow process of decision making for the principals since they had to wait for a very long time to get reports delivered to them in comparison with use of technology.

In Ukraine, Ovcharuk et al. (2022) found out that high school teaching personnel and management had advanced various process such as digital learning reports such as attendee list signed online for decision making. Less time and institutional money were wasted since there was less paper work with most of digital learning meetings being done online. The institutional heads required very little effort to push the staff into doing their jobs; hence able to concentrate in ensuring that there was smooth running of the school such as in financial management, human resource management and students' management.

Further on, the study issued second questionnaire to head of departments from secondary schools in Meru County Kenya. The issues investigated in the second questionnaire were different from those sought from the first. The second questionnaire asked questions that required heads of department to provide relevant information on how digitalization had improved their operations. The results are presented in Table 4.18.

Table 4.18*Descriptive Statistics of Innovation-Head of Department*

Statements N=327	1	2	3	4	5	Mean
The department has incorporated digitalization in learning based on realistic budget set aside by the school	72 (22%)	39 (12%)	10 (3%)	137 (42%)	69 (21%)	3.31
The staff have undergone vigorous training on how to use digital assets without exposing the school into hacking or legal risks which may eventually cost dearly to rectify	0 (0%)	62 (19%)	20 (6%)	157 (48%)	88 (27%)	3.82
The department members are aware that any relations they have with stakeholders should be not only be beneficial to them at a personal capacity but also the school	10 (3%)	26 (8%)	0 (0%)	33 (10%)	258 (79%)	4.61
Decisions are made faster since we do not have to physically convene a physical meeting but we can do so through online means	147 (45%)	118 (36%)	52 (16%)	10 (3%)	0 (0%)	2.04
The staff in the department have accepted use of technology in meetings and teaching as a way of saving the school cost of papers	26 (8%)	111 (34%)	0 (0%)	190 (58%)	0 (0%)	3.09
There have been improved customer service experiences since the staff have been encouraged to be creative and conscious when offering any services	13 (4%)	26 (8%)	0 (0%)	43 (13%)	245 (75%)	4.46

The results presented in Table 4.18 indicate that 258(79%) strongly agreed and 33(10%) agreed on a mean of 4.61 that the department members were aware that any relations they had with stakeholders were not only beneficial to them at a personal capacity but also the school. Further, 245(75%) strongly agreed and 43(13%) agreed on a mean of 4.46 that, there had been improved customer service experiences since the staff were encouraged to be creative and conscious when offering any services. The results reveal that the principals had become efficient ambassadors of innovation whereby, they not only encouraged the staff to become creative when delivering any service but also ensured the school benefitted from any relations the staff had with stakeholders. In a nutshell, this meant that the principals had become innovative by accepting and utilizing technology as a means of service delivery and financial management.

That is, the staff understood their role in ensuring that they represented the school in the best way possible to hence growth in all aspects. As a result, the school was able to deliver its intended vision to the society and as well as able to have stable income since they were few or no complains on the services offered. The findings by Somsueb et al. (2019) when testing the structural relationship model, established that, when principals advocated for innovation in service delivery, they were able to save resources that could have been wasted in mistakes, errors and legal suits by stakeholders.

Nevertheless, 147(45%) strongly disagreed and 118(36%) disagreed on a mean of 2.04 that decisions were made faster since they did not have to physically convene but could do so through online means. This meant that principals in the secondary schools had not yet embraced complete innovation in all departments but selected few. This could be attributed to the fact that complete innovation through digitalization required heavy investment in

terms of installing internet, buying computers and cameras, training the staff, and purchasing of routers. A report by UNICEF (2018) noted that for a full transition of education in Africa from traditional methods to digital, finances, policy changes and good will of school heads was urgently required.

The county school's auditor and BOM chairpersons were interviewed and the study allocated specific codes beginning from A-001 till A-014. The study inquired three questions from the interviewees. The first question required the county school's auditor and BOM chairpersons to highlight the accounting software that their schools had adopted as a measure of incorporating innovation in financial management. The accounting software noted from responses were QuickBooks and Microsoft excel; while, others did not use any accounting software. In the QuickBooks software, the respondents revealed that it was most preferred since it enabled the user generate a report such as income statement immediately after entering a financial transaction. They further revealed that if the school had received an income from government of Kshs 1,500,000, it was possible to enter the figure in Quick books and get an income statement reflecting the credited income. They indicated that it was most preferred because incase a mistake was discovered, it was easy to correct and still get a report immediately. However, other respondents also supported use of Ms Excel to perform their basic accounting needs. Therefore, it was preferred due to cost concern since the school did not have to incur a cost of purchasing software.

The second question required the county school's auditor and BOM chairpersons to elaborate on the methods used to bring on board parents and teachers on matters of financial management processes. The responses were majorly grouped into three key ways which

included ensuring that there were clinic days whereby parent with financial management questions could ask; financial trainings offered during Parent-Teachers Association [PTA] meetings, and continuous engagement through opinions from parents and teachers whenever the school would wish to introduce new project or system for supervision purposes. In the first way, parents had an opportunity in asking financial management questions during the academic clinic days.

This would give a parent a one-on-one opportunity to inquire from the principals on fee balances and project funds among others. The advantage of this method was that, a parent would get a chance to receive personalized responses from the principals on their financial management questions. Additionally, during PTA meetings, teachers and parents got a timely opportunity to hear various financial plans that have been accomplished during the year and as well as receive explanations on stalled projects. The advantage of this method was that teachers and parents received firsthand information from the management as a team in attendance. Further on, when a school board has introduced a project within the year, it could also use continuous engagement through opinions from parents and teachers through emails, calls and text messages. This gave a chance for teachers and parents to give their feedback on the proposed financial management of the project. For example, a respondent A-001 was quoted saying,

“We have a direct telephone line given to parents for raising questions related to finances, as a way of promoting integrity in financial management of the school’s projects.”

In line with these thoughts, a past study such as Yizengaw and Agegnehu (2021) established that Ethiopian private schools had less financial management concerns as compared to their public-school counterparts because of involving the stakeholders.

Yizengaw and Agegnehu (2021) revealed that when stakeholders such as parents could have the liberty to request for financial statements of the school, they became more trustworthy and paid school fees promptly. Additionally, when school heads organized financial trainings for teachers as a means of equipping them with knowledge on how to assess and manage personal and public money, they minimized wastages and reported any form of corruption to the management.

The third question required the county school's auditor and BOM chairpersons to explain the various partners that the school was working with to ensure that the school's systems such as learning, accounts and procurement are digitalized as a measure of managing time taken to make various decisions. A respondent A-014 was quoted saying,

“Our school works with the Ministry of Education to have in place platforms such as Dawat, Chuoni, and E-soma.”

The accounts systems which included QuickBooks were mainly recommended by school auditors. Further, procurement systems such as IPSOS introduced by ministry of education were used to facilitate open tender, single source and request for quotations systems. The results revealed that the principals were keen in ensuring that they not only become creative in management of the school finances, but also use prudent systems and methods recognized by authoritative institutions such as Ministry of Education and United Nations and World Bank. For example, a report United Nations (2020) of procurement systems also named open tenders, single source and request for quotations as the most commonly used for public institutions to encourage integrity in the institution.

4.8.1 Correlational Analysis of Innovation and Financial Management

In testing the relationship between innovation and financial management, the study had a null hypothesis that innovation had no significant influence on the financial management in secondary schools in Meru County, Kenya. Therefore, the study used Pearson correlational analysis to test the hypothesis of the influence of innovation on financial management for principals/bursars and head of department as shown in Table 4.19.

Table 4.19

Pearson Correlation Analysis of Innovation and Financial Management

<i>Pearson Correlation Analysis</i>			Principals/Bursars		Head of Department	
			Innovation	Financial management	Innovation	Financial management
Innovation	Pearson Correlation		1	.286**	1	.160**
	Sig. (2-tailed)			.000		.000
Financial management	Pearson Correlation		.286**	1	.160**	1
	Sig. (2-tailed)		.000		.000	
	N		184	184	327	327

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

The results presented in Table 4.19, revealed that Pearson correlation coefficient $r=0.286^{**}$ at $\alpha < 0.000$ and 99% significance level for principals and bursars. The table also revealed that the Pearson correlation coefficient $r=0.160^{**}$ at $\alpha < 0.000$ and 99% significance level for head of department. This meant that there was a positive influence since the Pearson

correlation values (0.286 and 0.160) were less than 1 and significance level less than 0.05. Therefore, the study rejected the null hypothesis and concluded that innovation had significant influence on the financial management in secondary schools. The results reveal that when principals became innovative, they were able to manage finances in a great way. This was because they were able to implement use of digital resources, become socially accommodative, provide exemplary customer service experience and make timely decisions. In a nutshell, this meant that the ability of principals to accept innovation in financial management, facilitated efficiency in the school's operations. A study such as Bawuro et al. (2018) also established that one of the reasons as to why teachers had become innovative was because of the encouragement by the head teachers towards delivering the assigned tasks of teaching. That notwithstanding, Bawuro et al. (2018) did not expound from the perspective of headteachers but from teachers.

4.9 Results on Effective Communication

Effective Communication constituted the fourth independent variable and had indicators such as stronger decision making, increased productivity, fast problem solving, steadier workflow, and stronger relationships with stakeholders. The study gathered data through questionnaires and interviews. The study had two separate questionnaires answered by various respondents. The principals and bursars answered the first questionnaire while head of departments answered the second. The results for the first questionnaire are presented in Table 4.20.

Table 4.20*Descriptive Statistics of Effective Communication-Principals and Bursars*

Statements N=184	1	2	3	4	5	Mean
There is stronger decision making especially since right financial information on school resources has been communicated effectively	0 (0%)	9 (5%)	0 (0%)	29 (16%)	146 (79%)	4.68
The staff are able to increase their productivity since they have a platform to speak out their frustrations to the right audience	0 (0%)	24 (13%)	6 (3%)	24 (13%)	130 (71%)	4.42
The time taken to solve a problem is faster due to easier channels of communication in case of consultation	6 (3%)	44 (24%)	0 (0%)	57 (31%)	77 (42%)	3.89
There is steadier workflow particularly in finance due to timely responses to raise work related queries	0 (0%)	20 (11%)	0 (0%)	87 (47%)	77 (42%)	4.21
The stakeholders believe so much in our school since they are able to access updated information through the school's official communication channels	83 (45%)	53 (29%)	0 (0%)	48 (26%)	0 (0%)	2.74
The management has created a leeway of two-way communication traffic to junior staff.	0 (0%)	15 (8%)	0 (0%)	116 (63%)	53 (29%)	4.16

The results presented in Table 4.20, indicate that 146(79%) strongly agreed and 29(16%) agreed on a mean of 4.68 that there was a stronger decision making especially since right financial information on school resources had been communicated effectively. Additionally, 130(71%) strongly agreed and 24(13%) agreed on a mean of 4.42 that the staff were able to increase their productivity since they had a platform to speak out their frustrations to the right audience. The results meant that the school principals had been able to communicate the correct financial situation to concerned stakeholders such as teachers, BOM and also gave them a chance to air out any concern they had with the operations related to finances. Therefore, timely and accurate communication which was also open to criticism through feedback had increased staff productivity in the secondary schools. Similar observations had been made by Imaobong (2019) in Kenya. Imaobong ascertained that the ability of a principal to communicate resulted to higher job satisfaction. The only difference was that it was done in private secondary schools while the current study was done in both private and public secondary schools.

That notwithstanding, 83(45%) strongly disagreed and 53(29%) disagreed on a mean of 2.74 that, the stakeholders believed so much in their school since they were able to access updated information through the school's official communication channels. This meant that the principals' ability to communicate information to stakeholders such as parents, donors, sponsors, teachers and the community was still lagging. This was due to low access to digital devices by stakeholders such as parents; lack of updated contact lists such that the databases used could be sending messages to wrong phone number or emails; and poor connectivity to emails by stakeholders who could be in reserves, hence getting them late. The findings by Katua (2019) revealed that student's discipline was becoming a difficult

task especially when the principals could not get in contact with their parents to report various imposed discipline measures such as suspensions due to lack of phone numbers or emails.

Therefore, the results are consistent with the two-factor theory whereby on the one hand, the principals' ability to take into consideration and offer quick solution to the complaints from the teaching staff enabled them get motivated to deliver even more. On the other hand, the shortcoming from the school whereby stakeholders were not reached with information on time caused a set-back on the motivation of the junior staff. For example, the disappointment of a teacher not seeing even half of the parents, when they were expecting to see all student's parents during academic clinic days, all due to lack of updating parent's contact list in the database.

Further on, the study issued second questionnaire to head of departments from secondary schools in Meru County Kenya. The issues investigated in the second questionnaire were different from those sought from the first questionnaire. The second questionnaire asked questions that required heads of department to provide relevant information on frequency of departmental expenditures, how resources are allocated to them by the management and the involvement of the principals in their operations. The results are presented in Table 4.21.

Table 4.21*Descriptive Statistics of Effective Communication-Head of Department*

Statements N=327	1	2	3	4	5	Mean
There are clear communication channels such as emails, memos and telephone calls	0 (0%)	39 (12%)	0 (0%)	170 (52%)	118 (36%)	4.12
The department is more coordinated since the relevant information such as the one regarding to finances comes from the management to junior staff and not any other way	0 (0%)	7 (2%)	0 (0%)	43 (13%)	277 (85%)	4.82
The staff are willing to offer help to each other as a result of the effective communication structures from the principal	0 (0%)	69 (21%)	0 (0%)	186 (57%)	72 (22%)	3.81
The ability of the senior management to communicate frequently has improved on working relationships in school and also with external stakeholders	177 (54%)	98 (30%)	0 (0%)	52 (16%)	0 (0%)	2.17
The department does not waste time in looking for solutions since the school has developed a culture of effective communication when sharing ideas	0 (0%)	9 (3%)	0 (0%)	177 (54%)	141 (43%)	4.42
Reliable decisions have been successful since the staff are more open to communication and also due to availability of correct information	0 (0%)	49 (15%)	0 (0%)	180 (55%)	98 (30%)	4.00

The results presented in Table 4.21, indicate that 277(85%) strongly agreed and 43(13%) agreed on a mean of 4.82 that their departments were more coordinated since the relevant information such as the one regarding to finances came from the management to junior staff and not any other way. Additionally, 141(43%) strongly agreed and 177(54%) agreed on a mean of 4.42 that their departments did not waste time in looking for solutions since, schools had developed a culture of effective communication when sharing ideas.

The results reveal that as principals allowed departments to get information related to finances through emails, calls and messages, there was more coordination and eventually promoted faster decision making at lower ranks of management. For example, when the departments got emails that there was shortage of finances since the Ministry of Education had delayed sending money, they re-adjusted and used interim budgets so that they could be functional till money was sent. In a nutshell, this meant that information was relayed efficiently which ensured that there was no gaps and lags in the schools' undertakings, which involved suggestion of solutions in a timely manner.

In Nigeria, Mafana (2018) also established that principals were able to effectively manage the secondary schools as long as they openly communicated to the staff. According to Mafana (2018), the skill to know when to communicate an issue by the principal was paramount when running the school.

That notwithstanding, 177(54%) strongly disagreed and 98(30%) disagreed on a mean of 2.17 that the ability of the senior management to communicate frequently, had improved on working relationships in school and also with external stakeholders. From the findings, it was clear that communication from the principals to other staff and stakeholders was not done frequently. This was because the principals had to balance between letting the staff

know the real situation at hand and spreading fear among them. Therefore, the principals preferred communicating less but doing so with an assurance and after assessing the risk the school would be exposed to as a result of the information spreading. According to Muyanga and Phiri (2021), effective communication entailed balancing of cost in terms of risk exposure and the benefit emanating from the communication. If the risk was higher than the benefit, then communication should not be done and when the benefits was higher than the risk, then communication would be effective when released.

The county school's auditor and BOM chairpersons were interviewed and the study allocated specific codes beginning from A-001 till A-014. The study inquired three questions from the interviewees. The first question required the county school's auditor and BOM chairpersons to describe the communication channels used by the management to relay information regarding school finances. The respondents answered the question based on two standpoints which were physical and online channels. In the physical channels, they named physical meetings, circulars, and notice board, while in the online channels they named emails, phone calls and text messages. The interviewees revealed that the schools were currently distinguishing between online and physical channels of communication.

As time advanced, schools were adopting more digital methods as compared to physical ones. However, it is important to note that the interviewees argued that in as much that their schools were in the digital era, physical channels were as important as the digital channels. This is because there were cases of massive communication malfunctions and errors. Additionally, the interviewees indicated that in physical methods, it was easier to correct before the message reached far but with online it was not possible. Nevertheless,

the advantages of using online methods superseded the physical channels. In support, a respondent A-006 was quoted saying,

“Nowadays we have also incorporated use of social media sites such as Facebook, WhatsApp and twitter to convey general financial information”.

Further another respondent A-013 was quoted saying that,

“In cases where a parent or teacher does not have any email or phone, we use physical letters posted to their postal addresses”.

From the findings, it was clear that most schools had incorporated the use of technology and current means of communication. However, they still used the physical channels of communication in excepted cases where the recipients cannot access online information. The results by Olayemi (2019) also revealed that use of emails, direct phone calls and text messages as the most current means of communication commonly used by principals in secondary schools in relation to financial communication in Nigeria.

The second question required the county school’s auditor and BOM chairpersons to elaborate the benefits of reliable communication structures in managing finances. The benefits named were grouped into three phases like decision making, resource management and complaint management. Under the decision making, the respondents stated that more important decisions were made in less time since information was passed in a channel that the recipients would access and respond almost immediately. For example, a respondent A-008 was quoted saying,

“If the principal invites through making a phone call to a parent for a meeting to discuss a student’s performance, they immediately confirm their availability.”

The respondent A-008 added that,

‘‘This will enable the principal make decision such as attending to other needs particularly when the parent is not available.’’

Under the resource management, the respondents indicated that a quicker collection of resources and less wastage of resources were the outstanding benefits. This was whereby a project was easily done since parents sent schools fees via mobile money, after being notified to pay by the school. Additionally, a respondent A-011 was quoted saying,

‘‘When the schools are able to communicate their financial needs, stakeholders such as parents are able to increase funding through school fees payment.’’

Under complaint management, the benefits of reliable communication structures in managing finances were that there was increased cooperation of concerned stakeholders. This is because, they felt that their concerns were noted hence participate more in the activities of the school. A past study in England, Sherron (2019) also stated that when principals’ used communication practices such as use of emails and calls, they were able to relay message easily hence making updated decisions and gaining trust by the affected party.

The third question required the county school’s auditor and BOM chairpersons to highlight the communication strategies put into place to ensure that the schools maintained stronger relationships with stakeholders. The respondents named the strategies under two categories which were transparency and team work. Under the transparency category, the respondents indicated themes such as a strategy related to advertisement of tenders openly and competitively, reporting any corruption cases in open public; and discussion of financial

reports in open meetings. Transparency was relevant in ensuring that tenders were floated openly where the most competitive parties were awarded. Competition in tendering process was related to cost and quality of the work assigned. Additionally, any corruption cases were never hidden from the public when discovered, so as to minimize any attempts from the stakeholders. Further, the reports that were financial in nature were discussed in open board meetings to ensure that every board member is aware of what is happening in the school.

Under the team work category, the respondents named themes on strategies such as discussion of all levies and increase in the frequency of communication. Levies that the school incurred in the cause of its activities were discussed to ensure that the concerned parties do not confuse the charges incurred as someone has misappropriated the funds. Additionally, the school aimed at communicating more with parents unlike before where there was total disconnect between what parents knew and what was happening in the schools. For example, a respondent A-002 was quoted saying,

‘In future we could consider increasing the number of times we send the communication to parents as a way of cultivating stronger relationships’.

4.9.1 Correlational Analysis of Effective Communication and Financial Management

In testing the relationship between effective communication and financial management, the study had a null hypothesis that effective communication had no significant influence on the financial management in secondary schools in Meru County, Kenya. Therefore, the study used Pearson correlational analysis to test the hypothesis of the influence of effective

communication on financial management for principals/bursars and head of department as shown in Table 4.22.

Table 4.22

Pearson Correlation Analysis of Effective Communication and Financial Management

<i>Pearson Correlation Analysis</i>			Principals/Bursars		Head of Department	
			Effective Communication	Financial management	Effective Communication	Financial management
Pearson	Effective Communication	Pearson Correlation	1	.417**	1	.572**
		Sig. (2-tailed)		.000		.000
		N	184	184	327	327
	Financial management	Pearson Correlation	.417**	1	.572**	1
		Sig. (2-tailed)	.000		.000	
		N	184	184	327	327

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

The results presented in Table 4.22, revealed that Pearson correlation coefficient $r=0.417^{**}$ at $\alpha < 0.000$ and 99% significance level for principals and bursars. The table also revealed that the Pearson correlation coefficient $r=0.572^{**}$ at $\alpha < 0.000$ and 99% significance level for head of department. This meant that there was a positive influence since the Pearson correlation values (0.417 and 0.572) were less than 1 and significance level less than 0.05. Therefore, the study rejected the null hypothesis and concluded that effective

communication had significant influence on the financial management in secondary schools. The results meant that communication was an important element in the management of funds since principals were required through their job descriptions to work with others. Therefore, they needed to inform others on how funds were used and also raise concerns when they suspected misappropriation in the institution. A report by Washington Office of Superintendent of Public Instruction (2020) pointed on the relevance of communication between the school heads and the government when organizing and financing of the public schools. On the one hand, it was vital that the government communicates to the principals on things not allowed when managing finances such as misappropriation. On the other hand, it was important that the principals communicate to the government on arising needs in the school that required additional financing.

4.10 Results on Background Characteristics of a Principal

Background characteristics of a principal constituted the moderating variable and had indicators such as gender, experience as a principal, background training in financial management and skills in financial management. The study gathered data through questionnaires and interviews. In the questionnaire, the study had two separate questionnaires answered by various respondents. The principals and bursars answered the first questionnaire while head of departments answered the second. The results for the first questionnaire are presented in Table 4.23.

Table 4.23*Descriptive Statistics of Background Characteristics -Principals and Bursars*

Statements N=184	1	2	3	4	5	Mean
The principal has undergone a training on prudent financial management	0 (0%)	29 (16%)	0 (0%)	87 (47%)	68 (37%)	4.05
Principal's experience in financial management has enhanced their financial planning, organizing and controlling skills	0 (0%)	9 (5%)	0 (0%)	39 (21%)	136 (74%)	4.63
The principal is able to prepare a budget with the help of other authorized colleagues and strictly monitor it from time to time because of their background training in financial management	0 (0%)	0 (0%)	0 (0%)	15 (8%)	169 (92%)	4.89
The principal is able to carefully spend the institution's resources such as money to minimize wastages	0 (0%)	24 (13%)	0 (0%)	48 (26%)	112 (61%)	4.34
There are clear financial policies that are put into place with the help of the principal to ensure that auditing of financial records is done after specific period of time	74 (40%)	51 (28%)	6 (3%)	20 (11%)	33 (18%)	2.14
The principal does not discriminate people based on their gender in this school when disseminating services	0 (0%)	39 (21%)	9 (5%)	112 (61%)	24 (13%)	3.66

The results presented in Table 4.23, indicate that 169(92%) strongly agreed and 15(8%) agreed on a mean of 4.89 that the principals were able to prepare a budget with the help of other authorized colleagues and strictly monitor it from time to time because of their background training in financial management. Adding to that, 136(74%) strongly agreed and 39(21%) agreed on a mean of 4.63 that the principals' experience in financial management had enhanced financial planning, organizing and controlling skills. The results indicated that the principals' ability to manage finances since they had background training which enabled them to know the intricacies of not only preparing but also monitoring and evaluating the budgets. Therefore, this enabled the principals to keep in check consistency on the implemented budget.

Therefore, the above results are consistent with the human capital theory since the principals had undergone training in financial management which enabled them gain knowledge in budget preparation. The ability to apply the knowledge correctly was not only beneficial to them but also added value to the professional lives of other colleagues. This is because they were in a position to comprehend what was required and how a budget was supposed to be implemented.

Further on, the abilities of the principals were not only limited on budget implementation process but also other skills related to planning, organizing and controlling of finances to have meaningful impact on the development of the secondary schools. The findings by Chemweno et al. (2018) revealed that the abilities of implementing reliable financial management systems by the principals was greatly anchored on the training they had acquired, planning and controlling of expenditures related to free day secondary education in Trans Nzoia. The sentiments were also echoed by European Commission (2022) that

reported how Italian school education funding success was pegged by the aptitudes the head teachers had on effective management of funds.

However, 74(40%) strongly disagreed and 51(28%) disagreed on a mean of 2.14 that there were clear financial policies that were put into place with the help of the principal to ensure that auditing of financial records is done after specific period of time. The results revealed that there was still a tough task by the principals in ensuring that they pushed the other management team and stakeholders to have clear financial policies that related to auditing. This was because, the records presented by accounting staff in the institution was irregularly audited. This could be attributed to cost aspect of hiring a private auditor who could perform the tasks of auditing. The same findings were also stipulated by Lumadi (2020) that school heads had been allowed to manage finances but specific duties such as finance reforms and audit were left out for accounting professionals.

Further on, the study issued second questionnaire to head of departments from secondary schools in Meru County Kenya. The issues investigated in the second questionnaire were different from those sought from the first questionnaire. The second questionnaire asked questions that required heads of department to provide relevant information on transparency, training abilities, financial decision making and financial risk management by the principals. The results are presented in Table 4.24.

Table 4.24*Descriptive Statistics of Background Characteristics -Head of Department*

Statements N=327	1	2	3	4	5	Mean
The principal is able to manage financial resources in a transparent manner due to their years of experience	7 (2%)	39 (12%)	13 (4%)	180 (55%)	88 (27%)	3.99
The principal is able to frequently train staff to enable them to understand and interpret financial policies	0 (0%)	10 (3%)	0 (0%)	43 (13%)	274 (84%)	4.78
The departments are allowed by the principal to access various financial reports related to expenditures of their departments hence increasing transparency	0 (0%)	62 (19%)	0 (0%)	177 (54%)	88 (27%)	3.88
The departments are able to get resources needed such as books and teaching materials on time since the principal has financial management skills that they use to minimize unnecessary expenditures	0 (0%)	49 (15%)	0 (0%)	167 (51%)	111 (34%)	4.04
The principal respects all people irrespective of their gender and is able to interact with staff of similar or different gender	0 (0%)	10 (3%)	0 (0%)	177 (54%)	140 (43%)	4.42
The principal has established clear rules that guide the departments from being engaged in financial related crimes or embezzlement of funds acquired in any way	147 (45%)	131 (40%)	0 (0%)	0 (0%)	33 (15%)	2.75

The results presented in Table 4.24, indicate that 274(84%) strongly agreed and 43(13%) agreed on a mean of 4.78 that the principals were able to frequently train staff to enable them to understand and interpret financial policies. Further, 140(43%) strongly agreed and 177(54%) agreed on a mean of 4.42 that there the principals respected all people irrespective of their gender and were able to interact with staff of similar or different gender. The results reveal that principals had made efforts in ensuring that they sensitized and trained staff on financial policies to ensure they understood and related with their job descriptions. In a nutshell, this meant that policy implementation was keenly done by the principals such that all stakeholders involved were informed on the changes and how to adopt to the policies. A study such as Myende et al. (2020) also revealed that Eswatini principals who had successfully completed the financial management development program replicated the same to their staff through formal training and awareness creation on financial rules, policies and systems.

Additionally, the principals were also able to ensure that their gender did not affect the working capacity with other staff such as when delegating different financial related roles such as preparation of departmental budgets. The principals made sure that the team had both men and women in appropriate proportions without favoring their gender. Working this way ensured that opinions on budgets and other financial decisions within various departments were well balanced to avoid dictatorship form of decision-making process. In line with this Martínez et al. (2021) also found out the gender disparity in school leadership such as being a principal was a contributor factor in lagging gender inclusivity phenomenon. That is, when there was no gender representation, such as having a principal and deputy principal come from one gender, it was almost automatic that the other gender

would be neglected even in decision making. However, when there was equal representation of each gender and being a principal, gender inclusivity was attained.

That notwithstanding, 147(45%) strongly disagreed and 131(40%) disagreed on a mean of 2.75 that the principals had established clear rules that guided the departments from engaging in financial related crimes or embezzlement of funds acquired in any way. This meant that the principals had not taken the initiative to have specific policies and rules set for specific departments on what to do and not particularly when finances are involved. A study by Omondi (2021) supported that when principals did not take keen attention to lay the ground rules for financial management in their institutions, there were definitely cases of bribery and nepotism within the departments. For example, when a member wanted to be included in departmental budgetary committee so as to gain allowances, they at times bribed departmental heads to have their way. The findings by Omondi (2021) also revealed that school heads in national public secondary schools had noticed insider nepotism and bribery within the staff hence the need of establishing the internal control systems. These systems included having a vetting panel that could select budgetary team to ensure that they qualify based on merits and not any other means.

The county school's auditor and BOM chairpersons were interviewed and the study allocated specific codes beginning from A-001 till A-014. The study inquired three questions from the interviewees. The first question required the county school's auditor and BOM chairpersons to name the training and skills that they knew that their school principals had in regards to financial management. The training and skills named were grouped into two, the academic and professional qualifications. The respondents indicated that they were aware that their principals had completed masters, bachelors and diplomas

in business courses which had financial management units as the academic qualifications. Other respondents revealed that their principals were on different levels to complete such as course work and other research stage.

In relation to professional courses, they indicated that their principals had management and commerce; procurement and disposal; KASNEB courses such as certified public accountant [CPA-K] qualifications; and general administration courses. Additionally, there were others who revealed that their principals had gained financial management training at workshops, seminars and conferences. For example, a respondent A-012 was quoted saying,

‘I have also attended numerous finance related workshops, seminars and conferences with the principal, at a personal or work-related basis.’

The second question required the county school’s auditor and BOM chairpersons to elaborate the financial policy that their principals had established to support gender neutrality particularly in when making payments related to salaries to opposite gender. They responded that there was no policy per say in place that related to gender considerations when making payments. What guided the principals were the procurement and human resource policies that advocated on making payments based on services or products delivered, on first come first served basis. Therefore, it meant that no gender was preferred when payments were made since there were enough policies that guided the principals from the ministry of education. A study by Onura and Egbosi (2020) found out that when principals were dealing with personnel salary payment, their gender had a minimum influence as long as they had worked as per agreed contract terms.

The third question required the county school's auditor and BOM chairpersons to briefly describe how the principal's past experience had made their role in financial management easier. The respondents revealed five aspects which were planning, organizing, controlling, monitoring and evaluating financial payments made by the schools. It was paramount that the principals' experience had enabled them learn on how to prepare in advance on what to do with the finances. Additionally, they were able to establish a system through which would be used when accessing funds and the frequency. Adding to that, the respondents were closely guided by the principals to be in a position of appraising the money from time to time to ensure the schools had enough funding to avoid debts. Further, they were able to keep tabs with how used fund attained the intended goal. Further, a respondent A-008 was quoted saying,

“It is very easy to monitor the payments patterns made through the principals with my auditing skills hence able to note any irregularities.”

4.11 Results on the Overall Purpose of the Study

The study's purpose was to investigate principals' proficiencies and financial management in secondary schools in Meru County, Kenya and suggest possible solutions. In the preceding part, the study provided the results of visionary leadership, professional practice, effective communication, and innovation anchored on the four hypotheses. Therefore, the study regressed the four independent objectives to determine their influence on financial management using the multiple regression analysis. This was because, the purpose and conceptual framework used created the need to perform this analysis. The study regressed financial management on visionary leadership, professional practice, effective communication, and innovation in a combined model to ascertain the prediction capacity.

The study examined three analyses such as Model Summary, ANOVA and regression coefficient.

4.11.1 Model Summary of Principal’s Proficiencies and Financial Management

The study conducted a model summary to examine the influence that principal’s proficiencies had on financial management. The results are presented on Table 4.25.

Table 4.25

Model Summary of Principal’s Proficiencies and Financial Management

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.876a	.767	.761	2.887	1.572

a. Predictors: (Constant), Visionary leadership, Professional practice, Effective communication, Innovation, Background characteristics

b. Dependent Variable: Financial management

According to Table 4.25, the R value was 0.876 while the R-square was 0.767 and a Durbin Watson value of 1.572. This indicated that principals’ proficiencies had 76.7% influence on financial management and had a positive correlation. The results revealed that principal proficiencies such as visionary leadership, professional practice, and effective communication, innovation, and background characteristics had an average influence on financial management. Therefore, they acted as a requirement whenever a principal would wish to effectively manage secondary school finances.

A study by Abdalla et al. (2019) in Tanzania, also revealed as the school leadership programs were ongoing, some of the key development of school leaders emphasized included professionalism, procurement skills, human resource management, and financial

management. This meant that school leaders' abilities and skills had evolved and more concentration was being made for them to realize how they could manage resources effectively. Gisore et al. (2022) found out that ability of the principal to clearly communicate increased effective management of finances. Other studies such as Adali (2018) and Karwan (2021) made efforts to realize the relevance of principals becoming innovative and visionary respectively and how that led to effective financial management. Additionally, Mgandi et al. (2017) named training, skills and experience as part of factors principals should possess to be in a position of managing finances adequately.

4.11.2 ANOVA of Principal's Proficiencies and Financial Management

The study used ANOVA to ascertain the validity of the model used in the analysis as presented on Table 4.26.

Table 4.26

ANOVA of Principal's Proficiencies and Financial Management

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	4891.886	5	978.377	117.420	.000b
Residual	1483.152	179	8.332		
Total	6375.038	184			

a. Dependent Variable: Financial management

b. Predictors: (Constant), Visionary leadership, Professional practice, Effective communication, Innovation, Background characteristics

According to Table 4.26, principals' proficiencies had $F(5,184) = 117.420$ and $P \leq 0.000$ which was less than 0.05. Therefore, the study concluded that principals' proficiencies had a positive and statistically significant influence on financial management. What the results

meant was that, the ability of school's finances to be managed amicably, had a lot to do with the main person who was designated the responsibility of running the institution.

The abilities that the principal possessed were greatly needed in making tough financial decisions that at times could rub the shoulders of colleagues and other stakeholders wrongly. According to Nneka (2022), principal administrative strategies entailed making both friendly and tough decisions which involved at time reprimanding teachers who did not deliver their assigned tasks hence effectiveness in their performances. This meant that principals had to make tough decisions to make sure that anyone employed to teach did exactly that and paid on work done, thereby getting value on every monetary investment done in service delivery.

4.11.3 Regression Weights of Principal's Proficiencies and Financial Management

The study had a model which indicated that,

$$Y = C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$$

Where, Y was Financial Management

β_i was Coefficients to be estimated

C was Constant

X₁ was Visionary Leadership

X₂ was Professional Practice

X₃ was Innovation

X₄ was Effective Communication

The results are indicated in Table 4.27.

Table 4.27

Regression Weights of Principal Proficiencies and Financial Management

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.031	3.897		1.265	.792
Visionary leadership	.556	.081	.540	5.852	.124
Professional practice	.382	.084	.351	3.518	.327
Innovation	.139	.044	.128	2.163	.411
Effective communication	-.034	-.033	-.052	-1.043	.298

a. Dependent Variable: Financial Management

The results presented on Table 4.27 reveal that financial management=1.031C+0.540 X₁+0.351 X₂+0.128 X₃-0.052 X₄. That is, Constant is 1.031 at a significance level of 0.792; visionary leadership is 0.540 at a significance level of 0.124; Professional Practice is 0.351 at a significance level of 0.327; Innovation is 0.128 at a significance level of 0.411; Effective Communication is -0.052 at a significance level of 0.298. Therefore, all the independent variables were statically insignificant hence had a chance of re-occurring more than one time.

This meant that the principals should ensure that they practice visionary leadership frequently since it had a high chance of bringing more positive change in management of finances in a secondary school. Principals could consider their capacities on building vision both at personal and professional capacities. This vision should incorporate other

stakeholders so as to have a tandem achievable objective that would make its realization realistic. In relation to professional practice, the principals should ensure that the experience they have acquired over time in management of funds should be used in empowering themselves as well as other staff that they interact with. This empowerment should be in form on training and development on financial reporting, monitoring and evaluation of financial risk. Additionally, they should also be committed towards work such that they strive to attain financial control of processes and procedures.

In relation to innovation, the principals should cultivate the attribute of contemporary use of digital resources in financial processes such as preparation of budgets in all departments which promotes effective decision-making timeline. The principals ought to ensure that they increase their social innovation skills to ensure that they effortlessly promote resource mobilization in a transparent and an accountable manner. This could be done through practices such as friendly customer service to the stakeholder such as parents, teachers, students, and management, non-government and government entities. In relation to effective communication, the principals should ensure that they are able to provide clearer message to the intended recipients through various available means of communication. A consistent communication channel establishment would enable the principals develop stronger decision-making abilities which increases productivity within the institution. Additionally, they should make public any recent interpretation of financial policies to staff to minimize errors resulting to sending back and forth of departmental budgets hence making it easier for fast problem solving. Further on, they should develop their capacities to interpret the information on books of accounts so as to have a robust workflow and stronger relationships with stakeholders.

Further, the principals should practice collaboration with parents, teachers, management, government, suppliers, donors and others to ensure that they not only implement but also nurture others. The principals should be very articulate in pushing staff towards completing assigned tasks to ensure that there is surety of results. Once this culture is in place, excellence in all areas such as academic arena would be achievable. Additionally, the principals should also ensure that they support and promote learning in the school. The learning should encompass not only students but also teaching and non-teaching staff. Therefore, when everyone understood the value of learning, personal growth and development is inevitable. Supporting the findings, Yizengaw and Agegnehu (2021) also revealed that one of the greatest challenges school heads were undergoing was implementing financial plans that were not visionary, professional and innovative. According to Yizengaw and Agegnehu (2021), when a school's financial plan was not anchoring itself to either the vision of the school or the school head, it led to poor administration of resources hence leading to wastages through unnecessary spending.

4.12 Moderating Influence of Background Characteristics

The study had a null hypothesis that indicated that Background characteristics of a principal had no significant moderating influence on principals' proficiencies and financial management in secondary schools in Meru County, Kenya. To test the hypothesis of the moderating influence of background characteristics, the study used Moderated Multiple Regression (MMR) model. The MMR enabled the study test the moderating influence of background characteristics using three models. The first model tested the influence that principals' proficiencies (visionary leadership, professional practice, innovation and effective communication) had on financial management. In the second model, the study

added background characteristics to the first model while in the third model the study added interaction term on the second model to ascertain the moderation influence. The MMR model used is as follows:

$$Y = C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4$$

$$Y = C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_w A_c$$

$$Y = C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_w A_c + \beta_z W_d A_c$$

Where:

Y = Financial Management

β_i = Coefficients to be estimated

C = Constant

X₁ = Visionary Leadership

X₂ = Professional Practice

X₃ = Innovation

X₄ = Effective Communication

β_w = Coefficient of the moderator as a predictor

A_c = Background characteristics (moderating variable)

β_z = Coefficient of the interaction term

W_dA_c = interaction term between variable (z=X₁, X₂, X₃) and moderating variable

The results on the moderating influence of background characteristics on principals' proficiencies and financial management in secondary schools in Meru County, Kenya, are indicated in Table 4.28, 4.29 and 4.30.

Table 4.28

Model Validity Test of the Moderating Influence of Background Characteristics of a Principal

Model		Sum of Squares	df	Mean Square	F	Sig.
1	3Regression	1869.274	4	467.319	67.649	.000b
	Residual	4505.764	180	6.908		
	Total	6375.038	184			
2	Regression	2163.687	5	432.737	81.760	.000c
	Residual	4211.351	179	5.293		
	Total	6375.038	184			
3	Regression	2136.304	4	429.263	78.575	.000 ^d
	Residual	4238.734	180	4.112		
	Total	6375.038	184			

a. Dependent Variable: Financial management

b. Predictors: (Constant), Effective communication, Innovation, Professional practice, Visionary leadership

c. Predictors: (Constant), Effective communication, Innovation, Professional practice, Visionary leadership, Background characteristics (Moderator)

d. Predictors: (Constant), Effective communication, Innovation, Professional practice, Visionary leadership, Background characteristics (moderator), Moderator interaction factor

The results presented on Table 4.28 indicate that $F(4,180) = 67.649$, $P < .000$ for the first model. This meant that the significance level was less than 0.05 hence statistically significant. In the second model when background characteristics was added, Table 4.28 reveals that $F(5,179) = 81.760$, $P \leq 000$. This meant that the significance level was less

than 0.05 hence statistically significant. Thereafter, when (Background characteristics _ interaction) was added to the third model, Table 4.28 reveals that $F(4,180) = 78.575$, $P \leq 0.000$. This meant that the significance level was less than 0.05 hence statistically significant. Therefore, it was factual to indicate that when the three predictors were included in the model, they were concurrently statistically significant hence validating the model. This meant that background characteristics of a principal had significant moderating influence on principals' proficiencies and financial management in secondary schools in Meru County, Kenya.

Once the model had been validated, the study examined the influence that background characteristics had on principals' proficiencies and financial management through model summary. Table 4.29 indicates the findings.

Table 4.29

Model summary of the moderating influence of background characteristics of a principal

Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			
						F Change	df1	df2	Sig. F Change
1	.776a	.602	.593	2.628	.602	67.649	4	184	.000
2	.835b	.697	.688	2.301	.095	55.625	1	183	.000
3	.835c	.699	.688	2.294	.002	52.417	1	182	.244

a. Predictors: (Constant), Effective communication, Innovation, Professional practice, Visionary leadership

b. Predictors: (Constant), Effective communication, Innovation, Professional practice, Visionary leadership, Background characteristics (moderator)

c. Predictors: (Constant), Effective communication, Innovation, Professional practice, Visionary leadership, Background characteristics (moderator), Moderator interaction terms

According to Table 4.29, the R value was 0.776 while the R-square was 0.602, $P \leq 0.000$. This indicated that principal's proficiencies had 60.2% influence on financial management. However, when the moderating influence of background characteristics of a principal was included in the second model, the R value was 0.835 while the R-square was 0.697, $P \leq 0.000$. Therefore, the study found out that the moderating influence of background characteristics enabled principals' proficiencies have 69.7% influence on financial management.

This meant that when background characteristics of principals were included in the relationship between principal proficiencies and financial management, it had 9.5% improvement and statistically significant. In the third model when (Background characteristics interaction) was added, the model had no change while the P-value became statistically insignificant since it was 0.244 more than 0.05. Therefore, the study failed to reject the null hypothesis and concluded that background characteristics of a principal had no significant moderating influence on principals' proficiencies and financial management in secondary schools. Therefore, this meant that the aspects such as gender, skills, background experience, and training in financial management did not play a moderating role in enhancing principals' proficiencies and financial management.

The findings by Chemweno et al. (2018) disputed that the various skills, training, and experience in financial management that principals possessed enabled them manage government funding within the stipulated time when implementing free secondary education. The study however failed to assess how gender attributes of the principals affected their financial management aptitudes.

The study further looked into the regression weights of the model and the results are indicated on Table 4.30.

Table 4.30

Regression Weights of the Moderating Influence of Background Characteristics of a Principal

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	1.031	3.897		1.265	.792
	Visionary leadership	.556	.081	.540	5.852	.124
	professional practice	.382	.084	.351	3.518	.327
	Innovation	.139	.044	.128	2.163	.411
	Effective communication	-.034	.033	-.052	-1.043	.298
2	(Constant)	1.008	1.258		1.734	.585
	Visionary leadership	.504	.096	.487	5.246	.000
	professional practice	.154	.027	.285	5.668	.000
	Innovation	.086	.044	.097	1.943	.154
	Effective communication	-.224	.132	-.190	-1.707	.090
	Background characteristics	.371	.050	.411	7.458	.000
3	(Constant)	1.922	4.854		6.371	.000
	Visionary leadership	.357	.143	.480	2.488	.216
	professional practice	.072	.089	.106	.809	.421
	Innovation	.095	.097	.139	.982	.330
	Effective communication	-.116	.120	-.144	-.972	.335
	Background characteristics	.411	-.407	-.052	7.458	.210
	Interactions terms	1.659	1.029	0.39	7.321	0.00

a. Dependent Variable: Financial management

As per Table 4.30, the first model indicated that all the independent variables were statistically insignificant in influencing financial management. Additionally, Table 4.30 also reveals that in the second model, innovation and effective management were statistically insignificant in influencing financial management. That notwithstanding, visionary leadership, professional practice and background characteristics were statistically significant in influencing financial management.

Further in the third model when interaction terms were included, visionary leadership, professional practice, innovation, effective management and background characteristics were statistically insignificant. The interactions term did not affect the model in any impactful manner hence the moderated multiple regression model of the study used unstandardized coefficients as follows:

$$Y = C + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_w Ac + \beta_z WdAc$$

$$\text{Financial management} = 1.922C + 0.357X_1 + 0.072X_2 + 0.095X_3 - 0.116X_4 + 0.411Ac + 1.659WdAc$$

This is where by, visionary leadership is 0.357; Professional Practice is 0.072; Innovation is 0.095; Effective Communication is -0.116; background characteristics 0.411; interaction terms 1.659. It is worth noting that background characteristics of a principal had no significant moderating influence on principals' proficiencies and financial management. This is because according to Table 4.29, its P-value became statistically insignificant since it was 0.244 more than 0.05 whereas Table 4.30, showed that when the interaction terms (moderating effect) was added, made the model to be less impactful. The interaction terms enabled the study to state whether there is moderation or not. Therefore, the gender,

experience as a principal, background training in financial management and skills in financial management did not play part in ensuring that the principal stood out in terms of proficiencies needed in managing finances.

Additionally, any time principals' proficiencies were being considered, their background characteristics such as gender, experience as a principal, background training in financial management and skills in financial management are insignificant. In support of the findings, the Teachers Service Commission (2017) on recruitment and qualifications of a principal, their gender, skills and training in financial management are not a requirement for one to be appointed in Kenya. The only qualification that relates to the background characteristics according to the TSC (2017) is the experience as a deputy principal or a senior master for a period of 3 years and above.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

This study examined principals' proficiencies and financial management in secondary schools in Meru County, Kenya. The objectives were to: examine the influence of visionary leadership, professional practice, innovation, effective communication and moderating influence of background characteristics of a principal on proficiencies and financial management in secondary schools in Meru County, Kenya. The study was guided by three theories which were contingency theory, two factor theory and human capital theory. It used mixed methods research approach, pragmatism paradigm and survey research design that was descriptive and cross-sectional in nature.

The target population was 389 secondary schools. The study used simple random sampling method to get a sample of 117 secondary schools. It further used purposive sampling method to obtain 117 principals, 117 bursars, 1 county schools' auditor, and 350 head of departments. The study used inclusion and exclusion criteria to select 22 chairpersons of the BOM. The study administered interviews and questionnaires respectively. The study analyzed quantitative data using descriptive statistics such as frequencies, percentages and mean, various linear regression analysis such as model summary and correlation analysis. Moderating influence of background characteristics of a principal of the study used regression analysis. Qualitative data which involved interview responses were analyzed using thematic method while secondary data were analyzed through horizontal analysis method. The findings were presented in form of tables and explanations thereof.

5.2 Summary of Results

The current study examined and analyzed various data on financial management, visionary leadership, professional practice, innovation, effective communication and background characteristics of a principal. The summary is provided in section 5.2.1 to 5.2.6.

5.2.1 Financial Management in Secondary Schools

Financial management was the dependent variable which was measured using two questionnaires, interview and secondary data. The results provided for the first questionnaire revealed that 184(100%) respondents on mean of 4.92 concurred that there was use of clear financial policies that guided on how to distribute funds and also use of FASB principles when managing books of accounts. However, 98(53%) respondents on mean of 2.95 failed to ascertain that there was any kind of system through which risk management and communication was done. In the second questionnaire, 278(85%) respondents on mean of 4.53 and 255(78%) respondents on mean of 4.70, concurred that there was awareness of policies related to finance spread through various means and as well as departments having established budgets respectively. However, 150(46%) respondents on mean of 2.99 failed to ascertain that there were any trainings on risk management.

The interview results revealed that the sources that the schools relied on were school fees, Ministry of Education FSDE, sponsors, NG-CDF, alumnae, non-governmental organizations, churches and community at large. Further, the resource mobilization methods included fund raising, grants such as writing proposals, partnership with local banks such as wings to fly of Equity bank, selling farming produce and well-wishers.

Further, the key item considered when analyzing information on books of accounts related to income and expenditure. The secondary data collected revealed that capital employed ratio had the highest mean of 4.38 and low mean of 2.09 on net income.

5.2.2 Visionary Leadership of the Principal

Visionary leadership was the first independent variable which was measured using two questionnaires and interview. The results provided for the first questionnaire revealed that 175(95%) respondents on a mean of 4.68 and 154(84%) respondents on mean of 4.42 concurred that there were clear visionary strategies that provided favorable environment used to mobilize funds and attain the overall goals. However, 164(89%) respondents on mean of 2.21 failed to ascertain that there were finances set aside for staff to attend various training, seminar and conferences to attain leadership skills. In the second questionnaire, 300(92%) respondents on mean of 4.70 and 327(100%) respondents on mean of 4.93 concurred that school leaders had established a rapport and always appreciated any feedback from the staff on financial management. However, 298(91%) respondents on mean of 2.01 failed to ascertain that learning culture on staff was not emphasized by the management.

The interview results revealed that chair of BOM and county school's auditor provided financial advice to the principals, checked budget preparation, were included as part of financial decision makers in the school, controlled procurement, and provided oversight on funds management. Additionally, they were involved in creation of adhoc committee of teachers, procuring and requisition. The respondents had also pushed to have learning culture in the school through increased financing of textbooks, sponsoring seminars for

leaders and teachers, mobilized funds for library construction, employed more teachers to teach students.

The Pearson correlation coefficient $r=0.552^{**}$ at $\alpha < 0.000$ and 99% significance level for principals and bursars. The Pearson correlation coefficient $r=0.655^{**}$ at $\alpha < 0.000$ and 99% significance level for heads of departments. This meant that there was a positive influence since the Pearson correlation value in both cases was less than 1 and significance level less than 0.05, hence rejected the null hypothesis by concluding that visionary leadership had significant influence on financial management in secondary schools.

5.2.3 Professional Practice of the Principal

Professional practice was the second independent variable which was measured using two questionnaires and interview. The results provided for the first questionnaire revealed that 178(97%) respondents on mean of 4.45 and 164(89%) respondents on mean of 4.21 concurred that any staff who demonstrated professionalism such as in funds mobilization was commended and also guided by code of conduct from the ministry of education on how finances should be managed respectively.

However, 121(63%) respondents on mean of 2.05 failed to ascertain that there was any policy framework that guided on monitoring and evaluation of financial statements. It relied on personal experiences and training the evaluator possessed. In the second questionnaire, 327(100%) respondents on mean of 4.93 and 288(88%) respondents on mean of 4.40 concurred that there was orientation of new staff on what is expected and staff who exceeded the set targets were rewarded respectively. However, 199(61%)

respondents failed to ascertain that the schools had enough professional staff to perform tasks.

The interview results revealed that the procedures of monitoring and evaluating the ongoing school projects included sourcing for funds, identifying the projects and tendering. To see this happens, Chairs of BOM and county schools' auditor acted as overseers on any project undertaken, regular meetings and supervision, speaking out in case of a malpractice, and being an ambassador to external stakeholders. They also ensured continuity of these practices through mentorship, on-job training, and peer-to-peer training and government sponsored workshops on junior staff.

The Pearson correlation coefficient $r=0.591^{**}$ at $\alpha < 0.000$ and 99% significance level for principals and bursars. The Pearson correlation coefficient $r=0.367^{**}$ at $\alpha < 0.000$ and 99% significance level for heads of departments. This meant that there was a positive influence since the Pearson correlation value in both cases was less than 1 and significance level less than 0.05, hence rejected the null hypothesis by concluding that professional practice had significant influence on financial management in secondary schools.

5.2.4 Innovation of the Principal

Principal's innovation was the third independent variable which was measured using two questionnaires and interview. The results provided for the first questionnaire revealed that 169(92%) respondents on mean of 4.93 concurred that schools had established systems that provided clear trails of finances which attracted donors and were also adopting use of digitalization methods in financial management. However, 140(76%) respondents failed to ascertain that departments had not yet been digitalized nor were there any solid plans. In

the second questionnaire, 291(89%) respondents on mean of 4.61 and 288(88%) respondents on mean of 4.46, concurred that the staff were aware the nature of relations they had with stakeholders affected even the institution they worked in hence required to become creative. However, 265(81%) respondents on mean of 2.04 failed to ascertain that decision making was fast since meetings were still being conducted physically.

The interview results revealed that the accounting soft wares used were QuickBooks and Fresh-Books while others did not use any accounting software. Additionally, the methods used to bring on board parents and teachers on matters of financial management processes included ensuring that there were clinic days whereby parent with financial management questions could ask; financial trainings offered during Parent-Teachers Association [PTA] meetings, and continuous engagement through opinions from parents and teachers whenever the school would wish to introduce new project or system and supervision purposes. Further, the various partners that the school was working with included ministry of education to have in place platforms such as Dawat, Chuoni, and E-soma for learning, and IPOS for procurement. The accounts systems which included QuickBooks were mainly recommended by school auditors.

The Pearson correlation coefficient $r=0.286^{**}$ at $\alpha < 0.000$ and 99% significance level for principals and bursars. The Pearson correlation coefficient $r=0.160^{**}$ at $\alpha < 0.000$ and 99% significance level for heads of departments. This meant that there was a positive influence since the Pearson correlation value in both cases was less than 1 and significance level less than 0.05, hence rejected the null hypothesis by concluding that innovation had significant influence on financial management in secondary schools.

5.2.5 Effective Communication of the Principal

Effective communication was the fourth independent variable which was measured using two questionnaires and interview. The results provided for the first questionnaire revealed that 175(95%) respondents on mean of 4.68 and 154(84%) respondents on mean of 4.42 that decisions made were stronger and improved productivity among staff due to effective communication respectively. However, 136(74%) respondents failed to ascertain that the school did not provide updated information to stakeholders. In the second questionnaire, 320(98%) respondents on mean of 4.82 and 318(97%) respondents on mean of 4.42 concurred that departments were coordinated since they had financial information of the school with them that enabled them come to desired conclusions since they would be able to have informed communication. However, 275(84%) respondents on mean of 2.17 failed to ascertain that the frequency of communication from senior management was in place and hence any improvement in relationships.

The interview results revealed that the communication channels used by the management to relay information regarding school finances included physical meetings, circulars, notice board, emails, phone calls and text messages. Further, the benefits of reliable communication structures in managing finances were quicker decision making, quicker collection of resources, less wastage of resources, tension and complaint management, and increased cooperation of concerned stakeholders. Additionally, the communication strategies put into place included discussion of all levies, advertisement of tenders openly, and providing any corruption cases in open public.

The Pearson correlation coefficient $r=0.417^{**}$ at $\alpha < 0.000$ and 99% significance level for principals and bursars. The Pearson correlation coefficient $r=0.572^{**}$ at $\alpha < 0.000$ and 99% significance level for heads of departments. This meant that there was a positive influence since the Pearson correlation value in both cases was less than 1 and significance level less than 0.05, hence rejected the null hypothesis by concluding that effective communication had significant influence on financial management in secondary schools.

5.2.6 Background Characteristics of a Principal

Background Characteristics of a Principal was a moderating variable which was measured using two questionnaires and interview. The results provided for the first questionnaire revealed that 184(100%) respondents on mean of 4.89 and 175(91%) respondents on mean of 4.63 concurred that principals were able to prepare budgets and use their financial management experiences to enhance financial planning, organizing and controlling skills in the secondary schools. However, 125(68%) respondents on mean of 2.14 failed to ascertain that there were clear policies spelt out by the principals on auditing timelines. In the second questionnaire, 317(97%) respondents on mean of 4.78 concurred that the principals were able to frequently train staff to enable them to understand and interpret financial policies while respecting the staff from the same or different gender as they were. However, 278(85%) failed to ascertain that there the principals had spelt out on what each department staff could or not engage to avoid financial crimes. What was in place, were just general rules.

The interview results revealed that the principals training and skills known by chairs of department and county school's auditor in regards to financial management included,

masters, bachelors and diplomas in business related courses such as management and commerce; procurement and disposal; and certified public accountant [CPA-K] qualifications. Further, there was no policy per say in place that related to gender considerations when making payments. What guided the principals was the procurement and human resource policies that advocated on making payments based on services or products delivered, on first come first served basis. Additionally, the interviewees benefited from principals' experience to plan, organize, control, monitor and evaluate financial payments.

5.3 Conclusions of the Study

On visionary leadership, the study noted low professional advancement of staff working in the accounts office which was attributed to failure of principals to push for the same, fearing that the staff may leave the school for greener pastures after the training. Additionally, the principals also fell short of delegation of tasks such as financial control and risk management. That is, the principals were unwilling to allow the opinion of other staff on matters related to how finances would be allocated and shared. In relation to risk assessment and mitigation, the schools relied on the principal's perspective on what should be done in each risk situation hence limiting faster solution alternatives from the rest of the staff such as departmental heads, deputy principals, parent representatives and board members.

The study also noted that professional practice was hampered by shortage of staff in secondary schools. This was brought about by delays in recruiting new staff in comparison with ever increasing student's demands. Further on, it was noted that the principals had not developed much interest in seeing to it that books of accounts, reports and other financial

records were kept in accordance to International Financial Reporting Standards [IFRS]. They were okay as long as there were budgets and receipts to support any expenditure, hence not held accountable of misappropriation. That notwithstanding, they did not follow-up with the accounts department to ensure that correct financial records and systems were in place and done according to IFRS.

On innovation, digitalization in financial management were rarely extended to departments. This was whereby digitalization was only used by the management team whereas departments were disadvantaged to prepare departmental budgets, organize timetables, and maintain both student and teacher's registers manually. Further, it was noted that some staff missed out on correct or complete information updates from the meetings held by the principals since they were only held physically and not online. It was a failure by the principal to incorporate use of technology so as to allow staff physically absent to attend the meetings online.

On effective communication, it was noted that there were weaknesses in the manner in which principals were communicating information to stakeholders, largely because of capabilities and inefficacies in some cases. Further, there was less communication to staff on various matters as it ought to be. This left room for staff to make false conclusions and spread the same to others as ostensibly coming from the management.

On background characteristics, the study also noted that the principals lacked auditing skills to guide the staff which resulted to irregular auditing. This was partly caused by lack of clear guidelines from the TSC on the financial management skills needed to head an education institution. Further, principals turned a blind eye on various financial

malpractices among the staff since they were partly involved in the same. Thus, they lagged the process of establishing clear rules that guided the departments from engaging in financial related crimes or embezzlement of funds.

5.4 Recommendations of the Study

On visionary leadership, the principals should make initiatives of ensuring that they motivate the accounting staff regarding equipping themselves with the skills and expertise for career advancement. The Ministry of Education should establish a seminar on the relevance of team work towards attaining ultimate vision of the school. Through the seminars, TSC should demystify on how a principals could still run the school without necessarily being involved in every detail of decision making. Additionally, the principals should also be trained on how, why, when and which duties should be delegated to other staff. Ministry of Education should establish policies on how various risks should be assessed and mitigated. This will provide knowledge to staff hence could be trusted to make the right decisions when faced with various risky situations while working in secondary schools.

On professional practice, the principals should work with the Ministry of Education and BoM to employ more accounting staff, and institute measures that encourage community of practice accounting staff and heads of department. The BoM should provide various incentives to the office of the principals as a means of motivating them to gain more skills on financial management particularly in reports assessment.

On innovation, the Ministry of Education should work in conjunction with the Ministry of ICT to get access to funds on affordable ICT infrastructure in all public secondary schools.

Further, the principals should encourage the teachers and other school staff to begin being acquainted with technology through formal training so as to be in a position of delivering services more creatively through ICT means such as sending work reports through emails, attending meeting through zoom and Google meet.

On effective communication, the principals should put measures to ensure systems are duly updated to foster efficiency. Further the management should come up with schedules of meetings on time so as to allocate effective timelines for communication purposes. If the people being communicated to are not reachable, the school should consider options such as sending letters through courier services at discounted rates. The principals should always communicate more often to reduce tension among staff.

On background characteristics, the principals should liaise with the Ministry of Education in developing financial policies regarding auditing in secondary schools. Additionally, the ministry of education should consider allocating more auditors at county levels whose work will be conducting auditing processes within frequent timelines. This would enable the schools keep clear and updated records since they understand that auditing could happen anytime. In terms of policies, the school management should take time and draft various policies to be followed by specific departments in the school. The principals should ensure that these policies are communicated in advance and the concerned parties take time to internalize them.

5.5 Implications of the Findings on Theory, Policy and Practice

The findings are consistent with contingency theory since the principals were committed towards work in school and were able to ensure that they keenly observed the policies and

procedures established by the ministry of education in their profession, particularly on misappropriation of funds. Having this keen observation enabled them note any staff that did not practice professionalism such as misusing resources. It thus prompted the principals to confront, enlighten and train the staff in question on financial policies to avoid unnecessary expenditures of loss of school resources. The results were also consistent with the two-factor theory whereby on the one hand, the principals' ability to take into consideration and offer quick solution to the complaints from the teaching staff which enabled them get motivated to deliver even more. On the other hand, the shortcoming from the school whereby stakeholders were not reached with information on time caused a setback on the motivation of the junior staff. Additionally, the results are consistent with the human capital theory since that the principals' ability to apply the financial knowledge they possessed correctly, was not only beneficial to them but also added value to the professional lives of other colleagues. This is because they were in a position to comprehend what was required and how a budget was supposed to be implemented.

In relation to policy, there should be leadership policy improvements on training and reporting structure by the MOE in the education system for risk management. This would provide various viable alternatives hence not overwhelm the principals with management of risk factors that are not within their scope of jurisdiction. The ministry of education should also make adjustments of financial policies related to the increase the extent to which school leaders such as principals should go as far as sourcing for donors are concerned to facilitate local programs. There should be an amicable agreement between the school management and the education regulators on what constitutes a school set-up being accused of turning education system into a business venture.

The MOE and BoM should incorporate IFRS policies to secondary schools so as to provide clear processes to be followed when assessing and updating financial records in the school's accounts department. The policies would guide the school principals understand what is required and how an ideal updated financial record should look like. Additionally, the MoE should formulate HR policies that dictate the timelines a school should wait before and after communicating on the need for more teachers. The school management should come up with policies on equal resource allocation to all departments so as to be in a position of incorporating ICT through procuring, utilization and disposal of computerized hardware and software into their operations. Additionally, the MOE should introduce and allow the use of ICT in conducting meetings, and sharing of information to stakeholders in secondary schools in Meru County, Kenya. This should be done by assessing the security of networks, accessibility of internet enabled device among the staff, and acceptance by the users. There should be improvement of financial policies that guide school heads on the timelines and scope of audit operations, as a means of facilitating easier resource allocation to the personnel conducting audit.

5.6 Suggestion for Future Studies

The study explored on the influence of principal's proficiencies on financial management in secondary schools in Meru-county Kenya. Future studies should expound more to other counties in Kenya to ascertain whether they would find similar or different results.

Further, the key proficiencies considered related to visionary leadership, professional practice, innovation and effective communication. Studies should expand this knowledge

and ascertain on other proficiencies such as character, integrity, and relationships with staff among others.

Additionally, the study also considered moderating influence of background characteristics of a principal on proficiencies and financial management. There could be other moderating factors such as access of opportunities and job security among others.

Notably, the study examined principal's proficiencies and not teaching and non-teaching staff. Future staff should ensure that they examine how the proficiencies of teaching and non-teaching staff affect financial management. For example, future studies could think in line with academic qualifications and experience.

The study also collected data using questionnaires from the principals hence future studies could consider using interviews for more exhaustive explanations of the principal proficiencies.

Further on, the study main problem was about the delay of fund release by the ministry of education to the schools. In line with this, future studies should consider examining a factor such as political influence since it could play as a factor in timeline on release of funds.

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APPENDICIES

Appendix I: Authorization Letter

Sarah Njeri Mungai,
Telephone: 0721497589,
Email: snmungai2@gmail.com,
P.O Box 267-60200,
Meru Kenya.

To: Meru County Director of Education
County school's auditor

Meru County Kenya.

RE: REQUEST TO CONDUCT A STUDY IN SECONDARY SCHOOLS IN MERU COUNTY

I am a student pursuing degree of doctor of philosophy in educational leadership and management of Kenya Methodist University. I am conducting a study on principals' proficiencies and financial management in secondary schools (public and private) in Meru-Kenya.

The sampled respondents will be 117 principals, 117 bursars, 1 county school's auditor, 350 head of departments, and 22 chairpersons of the BOM from the sampled secondary schools. They will be interviewed and also answer two types of questionnaires as attached with this letter. Additionally, I will also require to access financial reports such as, cash flows, income statements and statement of affairs for a 2019 to 2021 from county schools to derive information related to gross income, net income, return on assets, return on equity, and capital employed ratio.

The responses will be treated with utmost confidentiality and will be used solely for the academic purpose of this study. Your assistance will be highly appreciated.

Yours faithfully,

Sarah Njeri Mungai,
School Reg no: EDU-4-0267-2/2021
Telephone: 0721497589

Appendix II: Respondent's Consent Letter

Sarah Njeri Mungai
Kenya Methodist University
P.O. Box 267 – 60200.

Dear respondent,

I am writing to request for consent to participate in my study which will help me to actualize my academic research that investigates on *Principals' Proficiencies and Financial Management in Secondary Schools in Meru County, Kenya*. This research intends to enable educational stakeholders put into practice these proficiencies and others in ensuring that they become even better stewards to secondary schools' funds.

Procedure to be followed

The specific questions in the interviews and questions are organized from part one to seven. The first part contains questions related to background information, while the other parts are organized based on the five objectives of the study. The questions asked in the questionnaires are closed ended with an ordinal Likert scale of 1 to 5. You are required to answer the questions in a period of 20 minutes while the interview questions will take 30 minutes. Kindly note that you are not obligated to participate in the study if you feel not like participating. In case you find out that you would not wish to answer a specific question, simply skip it.

Discomforts and risks

In this study, there is no risks of participating in the research. The reputation of the participant will also not be injured. The respondent is welcome to discontinue participation in the study at any time, should one wish to do so due to discomfort. You may also stop the interview at any time.

Benefits

Your participation in this study will be key in ensuring that various stakeholders get to understand the kind of challenges that principals go through as they try to balance the available funds to run the school. This will give stakeholders of experience from the perspective of the principal hence prompting them to pay school fees, offer donations, and sponsorships effortlessly.

Rewards

Please note that you will not be rewarded or receive any favors if you choose to take part in the study.

Confidentiality

The study will maintain confidentiality on the personal details of the respondents. To ensure this is done, the interviews and questionnaires will not have any sections requesting

their names, telephone numbers or emails. Further the study will maintain privacy on the responses of the respondents hence secure the answered questionnaires in a safe place.

Contact Information

In case you have any further inquiry on the details of the study, do not hesitate to contact me on snmungai2@gmail.com. You can also reach out to my supervisors who are severina.mwirichia@kemu.ac.ke and paul.maku@kemu.ac.ke.

Please provide your signature below as a way of agreeing that you consent in participating in this study.

Participant’s Statement

I agree to participate as a respondent and will give relevant information on the questions asked. I have understood that my responses will be used for this study’s purpose and have voluntarily made a decision to participate.

Signature of the respondent.....Date.....

Investigator’s Statement

I, the undersigned, have explained to the volunteer in a language s/he understands the procedures to be followed in the study and the risks and the benefits involved.

Name of
Interviewer.....Date.....

Interviewer Signature.....

Appendix III: Interview Guide for the County School's Auditor and Chairpersons of BOM

PART ONE: BACKGROUND INFORMATION

1. What is your current job position?
2. How long have you served in your position?

PART TWO: VISIONARY LEADERSHIP AND FINANCIAL MANAGEMENT

1. Please explain the ways you have ensured that your role in financial management enables the school attain its vision?
2. Highlight the various financial policies you have implemented as a way of involving other people such as teaching and non-teaching staff in leadership strategies hence nurturing collaboration?
3. Elaborate how you have previously used funds to encourage learning culture?

PART THREE: PROFESSIONAL PRACTICE AND FINANCIAL MANAGEMENT

1. Highlight the procedures of monitoring and evaluating the ongoing school projects such as construction?
2. In what way have you personally put into place to ensure that your commitment towards school role do not fail under your watch?
3. Explain the methods used to train and develop your junior staff on financial management

PART FOUR: INNOVATION AND FINANCIAL MANAGEMENT

1. Highlight the accounting software that your school has adopted as a measure of incorporating innovation in financial management?
2. Elaborate on the methods used to bring on board parents and teachers on matters of financial management processes?
3. Explain the various partners that the school is working with to ensure that the school's systems such as learning, accounts and procurement are digitalized as a measure of managing time taken to make various decisions

PART FIVE: EFFECTIVE COMMUNICATION AND FINANCIAL MANAGEMENT

1. Describe the communication channels used by the management to relay information regarding school finances?
2. Elaborate the benefits of reliable communication structures in managing finances?

3. Highlight the communication strategies put into place to ensure that the schools maintain stronger relationships with stakeholders?

**PART SIX: BACKGROUND CHARACTERISTICS OF A PRINCIPAL,
PROFICIENCIES AND FINANCIAL MANAGEMENT**

1. Please name the training and skills that you know that the principal of your school has in regards to financial management?
2. Elaborate the financial policy that the principal has established to support gender neutrality particularly in when making payments related to salaries to opposite gender?
3. Briefly describe how the principal's past experience has made your role in financial management easier?

PART SEVEN: FINANCIAL MANAGEMENT IN SECONDARY SCHOOLS

1. Kindly provide details on sources of finances in your secondary school?
2. Explain the resource mobilization techniques used in secondary schools?
3. Briefly explain ways you ensure that financial principles are followed by the schools to avoid misappropriation of funds?

Appendix IV: Questionnaire for Principals and Bursars

PART ONE: BACKGROUND INFORMATION

1. How long have you served in your position?

- Less than 1 year
- Between 1-3 years
- Between 4- 6 years
- Above 6 years

PART TWO: VISIONARY LEADERSHIP AND FINANCIAL MANAGEMENT

This part has questions regarding visionary leadership and financial management. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5-strongly agree.

No	Statement	1	2	3	4	5
1.	There are visionary strategies established by the management to measure and achieve the overall attainment of financial plans					
2.	Clear visions have created favorable environment used when mobilizing for funds					
3.	School leaders undergo training that enables them develop leadership skills					
4.	We are involved in making financial decisions pertaining ways to achieve the desired vision within a specific timeline					
5.	The school management provides finances for teaching staff to attend leadership summits, seminars, and trainings to be equipped adequately on leadership skills					

6.	The school allows non-management staff to contribute their opinion on how to attain the desired goals in a more economical way					
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PART THREE: PROFESSIONAL PRACTICE AND FINANCIAL MANAGEMENT

This part has questions regarding professional practice and financial management. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5-strongly agree.

No	Statement	1	2	3	4	5
1.	We are guided by code of conduct from the ministry of education on how finances should be managed					
2.	There is a policy framework on how monitoring and evaluation of financial statements and accounts should be done					
3.	The experience gotten from personal professional lives has enabled us ensure that financial reports are articulately done					
4.	We always attend trainings funded by the school as a way of improving professional practice					
5.	The school leadership has always motivated us to deliver results and get committed towards achieving even better results					
6.	There are consistent meetings conveyed to discuss any concerns and commend outstanding staff who have demonstrated professional practice					

PART FOUR: INNOVATION AND FINANCIAL MANAGEMENT

This part has questions regarding innovation and financial management. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5- strongly agree.

No	Statement	1	2	3	4	5
1.	The school has adopted use of digitalization methods in financial management					
2.	We are always encouraged to use creative methods to ensure that there is a solid financial partnership with parents and donors.					
3.	Less time is taken when documenting double entry in the books, producing invoices, receipts and reports due to innovative methods of accounting.					
4.	There is job satisfaction due to improved customer services especially when one is able to automatically get school fees balances, invoice history and reports					
5.	The school has made plans to ensure that all departments adopt various technological and social innovation in bid of improving service delivery					
6.	Donors and sponsors are more convinced in investing their financial resources in our school since we have put up financial systems that show the trail of usage of funds over extensive periods of time					

PART FIVE: EFFECTIVE COMMUNICATION AND FINANCIAL MANAGEMENT

This part has questions regarding effective communication and financial management. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5- strongly agree.

No	Statement	1	2	3	4	5
1.	There is stronger decision making especially since right financial information on school resources has been communicated effectively					
2.	The staff are able to increase their productivity since they have a platform to speak out their frustrations to the right audience					
3.	The time taken to solve a problem is faster due to easier channels of communication in case of consultation					
4.	There is steadier workflow particularly in finance due to timely responses to raise work related queries					
5.	The stakeholders believe so much in our school since they are able to access updated information through the school's official communication channels					
6.	The management has created a leeway of two-way communication traffic to junior staff.					

**PART SIX: BACKGROUND CHARACTERISTICS OF A PRINCIPAL,
PROFICIENCIES AND FINANCIAL MANAGEMENT**

This part has questions regarding background characteristics of a principal, proficiencies and financial management in secondary schools. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1- strongly disagree, 2-disagree, 3-neutral, 4, agree, 5- strongly agree.

No	Statement	1	2	3	4	5
1.	The principal has undergone a training on prudent financial management					
2.	Principal's experience in financial management has enhanced their financial planning, organizing and controlling skills					
3.	The principal is able to prepare a budget with the help of other authorized colleagues and strictly monitor it from time to time because of their background training in financial management					
4.	The principal is able to carefully spend the institution's resources such as money to minimize wastages					
5.	There are clear financial policies that are put into place with the help of the principal to ensure that auditing of financial records is done after specific period of time					
6.	The principal does not discriminate people based on their gender in this school when disseminating services					

PART SEVEN: FINANCIAL MANAGEMENT IN SECONDARY SCHOOLS

This part has questions regarding financial management in secondary schools. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5- strongly agree.

No	Statement	1	2	3	4	5
1.	There are clear financial policies in place that guide on how finances should be allocated to different departments.					

2.	There are distinguished roles between the accounts department and school management especially in control of finances to ensure there is no conflict arising.					
3.	The secondary school has a reporting system through which risk is effectively communicated and managed when it arises.					
4.	The secondary school has accepted Financial Accounting Standard Board (FASB) as basic principles followed when maintaining books and in financial information analysis.					
5.	The finance department is actively engaged in mobilizing students, parents, stakeholders such as ministry of education officials, board of members as a measure of soliciting funds.					
6.	The rule of law and code of ethics guides financial management processes in issues pertaining accountability and transparency.					

Appendix V: Questionnaire for Head of Departments

PART ONE: BACKGROUND INFORMATION

1. How long have you served in your position?

Less than 1 year

Between 1-3 years

Between 4- 6 years

Above 6 years

PART TWO: VISIONARY LEADERSHIP AND FINANCIAL MANAGEMENT

This part has questions regarding visionary leadership and financial management.

Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5-strongly agree.

No	Statement	1	2	3	4	5
1.	There is effective leadership that has reduced operational costs due to minimized wastages					
2.	The school offers financial support to each department as a way of ensuring that as they attain their financial goals, hence surety in results of the overall performance since the staff are motivated					
3.	There has been emphasis by school management to have a learning behavior among staff since it enables one develop as the institution is developing.					
4.	The school leadership is able to breakdown school's vision to achievable goals distributed to staff hence realistic achievement of the vision.					
5.	The school leadership always appreciates feedback from staff on what could be done to improve service delivery in financial management					

6.	There are manuals and memos that always remind the staff to remain committed and minimize wastages towards the assigned tasks as a way of reaching to the vision					
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PART THREE: PROFESSIONAL PRACTICE AND FINANCIAL MANAGEMENT

This part has questions regarding professional practice and financial management. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5-strongly agree.

No	Statement	1	2	3	4	5
1.	The department has several professional staff who are committed toward delivering on their assignments					
2.	There are systems put into place to recognize and reward staff who perform excellently					
3.	Financial training is both offered formally and informally to staff so that checks and balances can be maintained on their professional practices					
4.	The department encourages staff to ensure that they are always learning and advancing their academic and professional qualifications to remain relevant					
5.	New staff are always oriented on the expectations of the school's management as far as professional practices are concerned					
6.	The school requires all staff to be on the lookout on any financial malpractices that could put the institution at risk					

PART FOUR: INNOVATION AND FINANCIAL MANAGEMENT

This part has questions regarding innovation and financial management. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5- strongly agree.

No	Statement	1	2	3	4	5
1.	The department has incorporated digitalization in learning based on realistic budget set aside by the school					
2.	The staff have undergone vigorous training on how to use digital assets without exposing the school into hacking or legal risks which may eventually cost dearly to rectify					
3.	The department members are aware that any relations they have with stakeholders should be not only be beneficial to them at a personal capacity but also the school					
4.	Decisions are made faster since we do not have to physical convene a physical meeting but we can do so through online means					
5.	The staff in the department have accepted use of technology in meetings and teaching as a way of saving the school cost of papers					
6.	There have been improved customer service experiences since the staff have been encouraged to be creative and conscious when offering any services					

PART FIVE: EFFECTIVE COMMUNICATION AND FINANCIAL MANAGEMENT

This part has questions regarding effective communication and financial management. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5- strongly agree.

No	Statement	1	2	3	4	5
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1.	There are clear communication channels such as emails, memos and telephone calls					
2.	The department is more coordinated since the relevant information such as the one regarding to finances comes from the management to junior staff and not any other way					
3.	The staff are willing to offer help to each other as a result of the effective communication structures from the principal					
4.	The ability of the senior management to communicate frequently has improved on working relationships in school and also with external stakeholders					
5.	The department does not waste time in looking for solutions since the school has developed a culture of effective communication when sharing ideas					
6.	Reliable decisions have been successful since the staff are more open to communication and also due to availability of correct information					

**PART SIX: BACKGROUND CHARACTERISTICS OF A PRINCIPAL,
PRINCIPAL PROFICIENCIES AND FINANCIAL MANAGEMENT**

This part has questions regarding background characteristics of a principal, on proficiencies and financial management in secondary schools. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1- strongly disagree, 2-disagree, 3-neutral, 4, agree, 5- strongly agree.

No	Statement	1	2	3	4	5
1.	The principal is able to manage financial resources in a transparent manner due to their years of experience					
2.	The principal is able to frequently train staff to enable them to understand and interpret financial policies					
3.	The departments are allowed by the principal to access various financial reports related to expenditures of their departments hence increasing transparency					
4.	The departments are able to get resources needed such as books and teaching materials on time since the					

	principal has financial management skills that they use to minimize unnecessary expenditures					
5.	The principal respects all people irrespective of their gender and is able to interact with staff of similar or different gender					
6.	The principal has established clear rules that guide the departments from being engaged in financial related crimes or embezzlement of funds acquired in any way.					

PART SEVEN: FINANCIAL MANAGEMENT IN SECONDARY SCHOOLS

This part has questions regarding financial management in secondary schools. Kindly respond with the response that matches your opinion. Please tick as appropriate in the boxes. 1-strongly disagree, 2-disagree, 3-neutral, 4, agree, 5-strongly agree.

No	Statement	1	2	3	4	5
1.	Your department has a well-known budget that is funded by the school management.					
2.	The school management consults with the department on creative ways of mobilizing funds from donors, government and sponsors among others.					
3.	There are trainings offered to the department members on risk identification and management techniques.					
4.	The school has enacted strict consequences to any teaching and non-teaching staff found engaging in corruption of any kind.					
5.	There are manuals and pamphlets that provide more knowledge to department members on school policies especially related to finances.					
6.	The school management is normally keen in providing additional funds to key departments such as sciences as a measure of ensuring that they are a step ahead in case a financial need arises.					

Appendix VI: Secondary Data Collection Form

Secondary data for the secondary schools in Meru County from 2019-2021 will be collected as follows:

Name of the school.....

Measuring Unit			
	2019	2020	2021
Gross Income			
Net Income			
Return on Assets			
Return on Equity			
Capital Employed Ratio			

Appendix VII: Sampled Secondary School Population

Buuri

1. Ontulili Boys Secondary School – Boys
2. Kiirua Boys Secondary School – Boys
3. St. James Tutua – Boys
4. Ruiru Girls Sec Sch – Girls
5. Kiirua Girls Secondary School – Girls
6. Naari Secondary School – Girls
7. Michogomone Mixed Day Sec Sch
8. Ntirititi Mixed Day Secondary School – Mixed
9. Gundua Day Secondary School – Mixed
10. Ngusishi Secondary School – Mixed
11. Buuri Secondary School – Mixed
12. Ncoroiboro Secondary School – Mixed
13. Mutuuma Mixed Day Secondary School

Igembe North

1. Akirang'onde Secondary School – Boys
2. Ntunene Girls Secondary School – Girls
3. Naning'oi Girls Secondary School- Girls
4. Machungulu Secondary School – Mixed
5. Mwerongundu Secondary School – Mixed
6. Kirindara Mixed Day Secondary School – Mixed
7. Kathelwa Secondary School – Mixed
8. Nairuru Secondary School – Mixed
9. Mbayo Secondary School – Mixed
10. Linjoka Day Secondary School – Mixed
11. St. Mary's Ntakani Mixed Secondary School
12. Leeta Day Secondary School
13. Kathatene Mixed Day Secondary School

Igembe South

1. Igembe Boys' Secondary School – Boys
2. Amwamba Girls Secondary School – Girls
3. Athiru Gaiti Secondary School – Mixed
4. Karumaru Day Secondary School – Mixed
5. Kirindine Secondary School – Mixed
6. Kaurine Day Secondary School – Mixed
7. Nkinyang'a Day Secondary School – Mixed
8. Ugoti Day Secondary School – Mixed
9. Amung'Enti Day Secondary School – Mixed
10. Tiira mixed Day Secondary School – Mixed
11. Antobochiu Secondary School – Mixed
12. Maua Mixed Secondary School
13. Kindani Secondary School – Mixed

Igembe Central

1. Bureiruri Boys Secondary School – Boys
2. Njia Boys Secondary School – Boys
3. Kangeta Girls' Secondary School – Girls
4. Maua Girls Secondary School- Girls
5. Kilimamungu Mixed Secondary School – Mixed
6. Nturuba Mixed Day Secondary School – Mixed
7. Thamare Mixed Day Secondary School – Mixed
8. Kiegoi Secondary School – Mixed
9. Nthare secondary School – Mixed
10. Ntuene Secondary School – Mixed
11. Kilalai Mixed Secondary School – Mixed
12. Auki Secondary School – Mixed
13. Gitura Mixed Day Secondary School – Mixed

Imenti North

1. Meru School-Boys
2. Kaaga Boys Boys Secondary – Boys
3. Chugu secondary School – Boys
4. St. Joseph Boys Secondary School – Boys
5. Kaaga Girls' High School – Girls
6. Gikumene Girls' Secondary School – Girls
7. Nkabune Girls Secondary School – Girls
8. Mulathankari Girls Secondary School – Girls
9. Ntakira mixed Secondary School – Mixed
10. Meru Muslim Secondary School – Mixed
11. Mwithumwiru Mixed Day secondary school – Mixed
12. Runogone Mixed Secondary School – Mixed
13. Kinoru Day Mixed Secondary School – Mixed

Imenti Central

1. Abothuguchi Secondary – Boys
2. Githongo boys' Sec Sch
3. Katheri boys' High Sch
4. St. Martins Boys' sec sch
5. Kaongo Girls' High- Girls
6. Kithirune girls' Sec Sch – Girls
7. Kirigara girls' Sec Sch- Girls
8. Ruiga girls' Sec Sch- Girls
9. Kiria Mixed Secondary School – Mixed Day
10. St. Bonaventure Ruiga Secondary School – Mixed
11. Mugambone Secondary School – Mixed
12. Kirirwa Mixed Day School – Mixed
13. Karaene Day Secondary School – Mixed

Imenti South

1. Nkubu Boys High Sch – Boys
2. Kathera Secondary – Boys
3. Mikumbune Secondary School – Boys
4. Kanyakine High School – Boys
5. Nkuene Girls Sec Sch – Girls
6. Ukuu High School – Girls
7. Nyagene Girls' Sec School – Girls
8. Uruku Girls Sec School – Girls
9. Ntharene Mixed Day Sec School – Mixed
10. A.C. K Mitunguu Mixed Day Sec School – Mixed
11. Kaubau Day Sec School – Mixed
12. Nkubu Mixed Day Secondary – Mixed
13. Kothine Mixed Day Secondary

Tigania East

1. St Cyprian Boys Sec Sch – Boys
2. Karama Secondary School – Boys
3. Nyambene Girls – Girls
4. Mikinduri Girls Secondary School – Girls
5. St. Angelas Girls Secondary School – Girls
6. Rware Girls Secondary School – Girls
7. Muthara Mixed Day
8. Kaliena Secondary School – Mixed
9. Irindiro Secondary School – Mixed Day
10. St. Mary's Mbaranga Secondary School – Mixed
11. Luuma Secondary School – Day
12. Thubuku Secondary School – Day
13. MCS Kirima Mixed Day Secondary School

Tigania West

1. St. Luke Boys Sec Sch – Boys
2. Miathene Boys High School – Boys
3. Kianjai Secondary School – Boys
4. Kanjalu Girls Secondary School – Girls
5. Akithii Girls Secondary School – Girls
6. Uringu Girls Secondary School – Girls
7. Mituntu Secondary School – Girls
8. Kunene Mixed Day Sec- Mixed
9. Kimachia Secondary School – Mixed
10. Kibuline Secondary School – Mixed
11. Athwana High School – Mixed
12. Ntoombo Mixed Secondary School
13. Kamaroo Mixed Day Secondary School

Appendix VIII: Introduction letter from KeMU



KENYA METHODIST UNIVERSITY

P. O. Box 267 Meru - 60200, Kenya
Tel: 254-064-30301/31229/30367/31171

Fax: 254-64-30162
Email: deanrd@kemu.ac.ke

DIRECTORATE OF POSTGRADUATE STUDIES

September 15, 2022

Commission Secretary,
National Commission for Science, Technology and Innovations,
P.O. Box 30623-00100,
NAIROBI.

Dear Sir/Madam,

RE: SARAH NJERI MUNGAI – (REG. NO. EDU-4-0267-2/2021)

This is to confirm that the above named is a bona fide student of Kenya Methodist University, in the School of Education and Social Sciences, Department of Education undertaking a Doctors' Degree in Education, Leadership and Education Management . She is conducting research on; Influence of Principals' Proficiencies on Financial Management in Secondary Schools in Imenti North Sub-county, Meru County, Kenya

We confirm that her research proposal has been presented and approved by the University.

In this regard, we are requesting your office to issue a research license to enable her collect data.

Any assistance accorded to her will be appreciated.

Thank you.


Dr. John Muchiri, (PhD)
Director, Postgraduate Studies

Cc: Dean SESS
CoD, Education
Postgraduate Co-ordinator-SESS
Student Supervisors

Appendix IX: Ethical Clearance



KENYA METHODIST UNIVERSITY

P. O. BOX 267 MERU - 60200, KENYA
TEL: 254-064-30301/31229/30367/31171

FAX: 254-64-30162
EMAIL: INFO@KEMU.AC.KE

September 29, 2022

KeMU/SERC/EDU/4/2022

SARAH NJERI MUNGAI
EDU-4-0267-2/2021

Dear Sarah,

**SUBJECT: INFLUENCE OF PRINCIPALS' PROFICIENCIES OF FINANCIAL MANAGEMENT
IN SECONDARY SCHOOLS IN IMENTI NORTH SUB-COUNTY, MERU COUNTY, KENYA**

This is to inform you that Kenya Methodist University Scientific Ethics and Review Committee has reviewed and approved your research proposal. Your application approval number is KeMU/SERC/EDU/4/2022. The approval period is 29th September, 2022 – 29th September, 2023.

This approval is subject to compliance with the following requirements:-

- I. Only approved documents including (informed consents, study instruments, MTA) will be used.
- II. All changes including (amendments, deviations, and violations) are submitted for review and approval by Kenya Methodist University Scientific Ethics and Review committee.
- III. Death and life-threatening problems and serious adverse events or unexpected adverse events whether related or unrelated to the study must be reported to KeMU SERC within 72 hours of notification.

- IV. Any changes, anticipated or otherwise that may increase the risks or affected safety or welfare of study participants and others or affect the integrity of the research must be reported to KeMU SERC within 72 hours.
- V. Clearance for export of biological specimens must be obtained from relevant institutions.
- VI. Submission of a request for renewal of approval at least 60 days prior to expiry of the approval period. Attach a comprehensive progress report to support the renewal.
- VII. Submission of an executive summary report within 90 days upon completion of the study to KeMU SERC.

Prior to commencing your study, you will be expected to obtain a research license from National Commission for Science, Technology and Innovation (NACOSTI) <https://oris.nacosti.go.ke> and also obtain other clearances needed.

Yours sincerely,

HERBERT KIBEBE
SECRETARY, SERC

Appendix X: Authorization letter from County Director for Education



REPUBLIC OF KENYA
MINISTRY OF EDUCATION
State Department of Early learning and Basic Education

Email.cdemerucounty@gmail.com
Telegrams: "ELIMU" Meru
When Replying please quote
MERU

County Director of Education
Meru County
P.O. BOX 61

Ref: MRU/C/EDU/11/1/298

23rd September, 2022

TO WHOM IT MAY CONCERN

RE: RESEARCH AUTHORIZATION – M/S SARAH NJERI MUNGAI

Reference is made to letter Ref.NO.NACOSTI/P/22/20518 dated 23rd September, 2022.

Authority is hereby granted to **Ms. SARAH NJERI MUNGAI** to conduct research on **"INFLUENCE OF PRINCIPALS' PROFICIENCIES ON FINANCIAL MANAGEMENT IN SECONDDARY SCHOOLS IN IMENTI NORTH SUB-COUNTY, MERU COUNTY, KENYA"**, for the period ending 23rd September, 2023.

The person undertaking this study is bound by all the ethical rules and regulations governing surveys of this nature.

FOR: COUNTY DIRECTOR OF EDUCATION
MERU COUNTY
P. O. BOX 61- 60200
Tel: 064-32372 MERU


KAMANDE MBURU
For: **County Director of Education**
MERU COUNTY

Appendix XI: NACOSTI Permit

 REPUBLIC OF KENYA	 NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION
Ref No: 104179	Date of Issue: 23/September/2022
RESEARCH LICENSE	
	
This is to Certify that Ms. SARAH NJERI MUNGAI of Kenya Methodist University, has been licensed to conduct research in Meru on the topic: INFLUENCE OF PRINCIPALS' PROFICIENCIES ON FINANCIAL MANAGEMENT IN SECONDARY SCHOOLS IN IMENTI NORTH SUB-COUNTY, MERU COUNTY, KENYA for the period ending : 23/September/2023.	
License No: NACOSTI/P/22/20518	
104179 Applicant Identification Number	 Director General NATIONAL COMMISSION FOR SCIENCE, TECHNOLOGY & INNOVATION
	Verification QR Code 
NOTE: This is a computer generated License. To verify the authenticity of this document, Scan the QR Code using QR scanner application.	

Appendix XII: Pilot Study's Population

1. Chuka Boys High School
2. Ikuu Boys Secondary School
3. Tharaka Boys Secondary School
4. Gatunga Boys Secondary School
5. Chuka Girls Secondary School
6. Karamugi Girls Secondary School
7. Ikuu Girls Secondary School
8. Our Lady of Mercy Girls Sec School
9. P.C.E.A Mutuguni Mixed Day Secondary School
10. St. Augustine Ruguta Mixed Secondary School
11. Kambandi Mixed Secondary School
12. Kirege Mixed Secondary School

Appendix XIII: Meru County Geographical Map

