

Influence of Professional Practice on Financial Management in Public Secondary Schools in Imenti North Sub County, Meru County, Kenya

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Abstract

Purpose: To explore the influence of professional practice on financial management in secondary schools in Meru County, Kenya. Contingency theory was adopted to guide the study.

Methodology: Descriptive research design was used to collect data from a target population of 40 principals and 524 senior staff (bursars and heads of departments) in 40 public secondary schools in Meru County. Simple random method was used to sample 12 secondary schools. The sample population included 12 principals and 157 senior staff, selected through purposive and simple random methods. The principals were interviewed whereas the teaching and non-teaching staff answered a closed-ended questionnaire. A pilot test was conducted in 4 public secondary schools. Furthermore, SPSS was used in the analysis of both descriptive and inferential statistics. Descriptive statistics such as frequencies, percentages and mean were analyzed and presented using tables. Pearson correlation was used to test the hypothesis.

Results: 118(93%) strongly agreed and 9(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. That notwithstanding, 47(37%) strongly disagreed and 31(24%) disagreed on a mean of 2.61 that their departments had several professional staff who were committed to delivering on their assignments. The Pearson correlation coefficient $r=0.591^{**}$ at $\alpha < 0.000$ and 99% significance level for principals and bursars. The coefficient $r=0.367^{**}$ at $\alpha < 0.000$ and 99% significance level were for heads of departments.

Conclusions and Recommendations: The study found that financial risk was not adequately handled hence relied on personal experiences and expertise of the school management to mitigate them. Therefore, the recommendations are that the management should work with the Ministry of Education and BoM to employ more accounting staff, and institute measures that encourage community of practice among the staff.

Keywords: *Professional Practice, Financial Management, Secondary Schools, Meru County*

1. Introduction

Financial management is the process of maximizing the use of available resources to achieve a desired goal (European Central Bank [ECB], 2021). It is a practice that is implemented after careful consideration of possible financial risks and opportunities. However, most times, risks outweigh opportunities which prompts the application of professional practices from concerned parties. Notably, most secondary schools in global nations like Sweden have failed to effectively manage their resources due to a lack of qualified senior staff in financial field (UNESCO, 2022). In Portugal, limited experience in budget preparation has caused over-expenditure in respective high schools. In Malaysia secondary schools have failed to deliver on their mandate due to poor financial monitoring and evaluation activities from the management staff (Mohd et al., 2021).

Regionally, lack of adequate finances has made it hard for the budgetary allocation process in South African secondary schools (Dwangu & Mahlangu, 2021). In West African Nigerian schools, increased misappropriation of funds by management has resulted in the almost collapse of the institutions (Okoye & Okorji, 2021). In Uganda which is located in East African nations, lack of commitment of the senior staff towards managing finances has resulted in increased expenditures that have no tangible value to the schools (African Union, 2021).

Locally, lack of trained staff in financial management has caused increased concerns on lack of record-keeping in secondary schools (Ministry of Education (MOE), 2020). Additionally, poor balancing of financial accounts by senior management has resulted in troubles when tasked to develop a financial report by auditors (Kirikua, 2021). Therefore, these concerns have prompted the study to examine the influence of professional practice on financial management in secondary schools in Meru County, Kenya.

1.1 Problem Statement

The management of secondary schools requires clear strategies on how the available resources could be managed for a satisfactory implementation process. This therefore means that senior staff such as principals, heads of department, and bursars should be involved in financial management practices, to equip them with necessary skills that will enable them to become resourceful.

However, this is not always the case since most senior staff in secondary schools in Kenya have low training on financial management (Akala, 2022). This has limited them into taking part in financial management processes such as monitoring and evaluation of budgets. The situation is complicated further by consistent limited financing in most secondary schools Imenti North in Meru County. According to Bariu (2020), lack of finances has exposed most secondary schools in Meru County to low financial reserves that cannot sustain them during financial hardships or when an emergency occurs. This therefore makes it hard for some senior staff like heads of departments avoid engaging in financial management practices of the schools.

1.2 Research Hypothesis

H₀₁: Professional practice had no statistically significant influence on financial management in secondary schools in Meru County, Kenya.

2. Literature Review

2.1 Theoretical Review

Fiedler (1964) developed the contingency theory which states that there is no absolute method of arriving at decisions in an organization unless an optimal course of action is followed within the context of the environment. In relation to professional practice, 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 to have the zeal to train and develop others under his/ her scope.

2.2 Empirical Review

The concern for professional practice in an organization such as a 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 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.

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 training. 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 of a leadership mentoring program since it would enable them to receive guidance, information, and aptitudes that other senior principals had accumulated over time. The mentorship program would enable them to 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.

Regionally, in South Africa, Dwangu and Mahlangu (2021), reviewed the measures that were employed to ensure that high school principals were accountable for decisions made on financial management practices as a way of maintaining excellence in the practice in Eastern Cape education sector. The key motivation for 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 with

chairperson, secretary, treasurer of the SGB, and the school finance officers from ten schools. The study adopted an interpretive paradigm based on the experience of the subjects.

A report by African Union (2021) reviewed how Africa's education systems were being developed. The reviews explored different areas such as students' performances, enrollment, and completion rates. However, based on professional practices, the 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 in 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 in every nation. Therefore, the study recommended that there should be employment of school managers who can initiate partnerships with telecommunication firms to get a chance to receive training and development of students, teachers, and other non-teaching staff. Additionally, there should be more investment in resilient educational systems that can support professional practice among school heads and teachers.

Locally, Akala (2022) reviewed how Competency Based Curriculum [CBC] had reformed education system in Kenya. The review talked partly about 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 that had implemented the system. According to Akala (2022), the principals' professional practices would be more on training and development of teachers; acting as mentors and partly playing 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 Meru County, Kirikua (2021) examined various strategic practices that the principals used to enhance the 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 and support to mathematics teachers to organize seminars; and arrangement of expected instructing and learning materials for 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 to improve mathematics. Additionally, the principals complained of low finances hence being unable to provide financial resources to hold mathematics seminars. There were very low learning materials provided such as marking schemes for teachers due to a lack of financial support from stakeholders. However, Kirikua (2021) failed to include mathematics specialists to get their contribution to 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.

3. Methodology

A descriptive research design was adopted to collect data from a target population of 40 principals and 524 senior staff (bursars and heads of departments) in 40 public secondary schools in Meru County. The study used 30% of the target population to act as the sample size which resulted in 12 secondary schools. The sample population included 12 principals and 157 senior staff, selected through purposive and simple random methods. The principals were interviewed whereas the teaching and non-teaching staff answered a closed-ended

questionnaire. A pilot test was conducted in 4 public secondary schools that were selected using a simple random method. Internal consistency of the questionnaires was measured through Cronbach alpha coefficient as a reliability test. There were also other validity tests methods such as content, criterion and construct validity. Furthermore, SPSS version 25 was used in the analysis of both descriptive and inferential statistics. Descriptive statistics such as frequencies, percentages and mean were analysed and presented using tables. Pearson correlation was an inferential analysis method used to test the hypothesis and also presented through a table. The study maintained ethical standards such as confidentiality by not asking for personal information from the respondents. They were also required to provide consent before data was collected and had the option of not taking part whenever they felt uncomfortable with the exercise. All information derived from previous studies was cited and referenced accordingly using APA 7th edition.

4. Results and Discussion

4.1 Response Rate

The study issued questionnaires to 157 teachers and purposed to interview 12 principals. Their response rate is provided in Table 1.

Table 1: Response Rate

| Respondents | Sampled | Response | Percentage |
|---------------------|---------|----------|------------|
| Principals | 157 | 127 | 80.9% |
| Heads of Department | 12 | 10 | 83% |
| | 169 | 137 | 81% |

Table 1 indicates that there were 127 returned questionnaires which was 80.9% whereas 10 (83%) principals agreed to be interviewed. The average response rate was 81% indicating there was a high response rate. This means that the study was considered successful as also established by Sataloff and Vontela (2021) that anytime a response rate is above 70%, it is considered to be excellent.

4.2 Reliability Statistics

The reliability statistics results are provided in Table 2.

Table 2: Reliability Statistics

| Instrument | Cronbach's Alpha |
|----------------|------------------|
| Questionnaires | 0.799 |
| Interviews | 0.847 |

According to Table 2, the questionnaires had a Cronbach coefficient of 0.799 and the interviews had 0.847. Therefore, this shows that they were above the minimum required threshold of 0.7 to be identified as reliable. According to Yun et al. (2023), reliability is determined when the instruments record a range from 0.7 to 1 while unreliability is recorded when the coefficient index is between 0-0.69.

4.3 Descriptive Results of Financial Management

Financial management was the dependent variable and the results are provided in Table 3.

Table 3: Descriptive Statistics of Financial Management

| Statements N=127 | 1 | 2 | 3 | 4 | 5 | Mean |
|---|-------------|-------------|-------------|-------------|--------------|------|
| Departments have a well-known budget that is funded by the school management. | 4 (3%) | 5 (4%) | 19 (15%) | 15 (12%) | 84 (66%) | 4.70 |
| The school management consults with the department on creative ways of mobilizing funds from donors, government, and sponsors among others. | 4 (3%) | 19 (15%) | 0 (0%) | 47 (37%) | 57 (45%) | 4.10 |
| There are trainings offered to the department members on risk identification and management techniques. | 11 (9%) | 47 (37%) | 23 (18%) | 46 (36%) | 0 (0%) | 2.99 |
| The school has enacted strict consequences for any teaching and non-teaching staff found engaging in corruption of any kind. | 4 (3%) | 8 (6%) | 0 (0%) | 15 (12%) | 100 (79%) | 4.63 |
| Some manuals and pamphlets provide more knowledge to department members on school policies especially related to finances. | 0 (0%) | 0 (0%) | 19 (15%) | 9 (7%) | 99 (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. | 19 (15%) | 17 (13%) | 3 (2%) | 54 (43%) | 34 (27%) | 3.54 |

The results presented in Table 3 reveal that 99(78%) strongly agreed and 9(7%) agreed on a mean of 4.53, that some manuals and pamphlets provided more knowledge to department members on school policies especially related to finances. Further, 84(66%) strongly agreed and 15(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 there were 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 by Bushra et al. (2022) also found that the ability of principals to have adequate financial management skills boosted their operations on the 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 upon by various departmental members. This tactic promoted efficiency in the management of finances by the principals hence reduction of waste.

That notwithstanding, 11(9%) strongly disagreed and 47(37%) disagreed on a mean of 2.99, that there was training 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 a leakage of financial resources hence low resources remained to fund other educational needs.

The information provided 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 in a very tight spot since some risk factors were normally beyond the control of the principals and did not have a clear channel to whom he or she would report.

4.4 Descriptive Results of Professional Practice

Professional practice was the independent variable 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. The heads of departments answered the questionnaires whereas the principals were interviewed. The results of the questionnaire are presented in Table 4.

Table 4: Descriptive Statistics of Professional Practice

| Statements N=127 | 1 | 2 | 3 | 4 | 5 | Mean |
|--|-------------|-------------|-------------|-------------|--------------|------|
| The department has several professional staff who are committed. | 47 (37%) | 31 (24%) | 0 (0%) | 10 (8%) | 39 (31%) | 2.61 |
| There are systems put into place to recognize and reward staff who perform excellently | 4 (3%) | 11 (9%) | 0 (0%) | 34 (27%) | 78 (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. | 4 (3%) | 17 (13%) | 0 (0%) | 38 (30%) | 68 (54%) | 4.18 |
| The department encourages staff to ensure that they are always learning and advancing their academic qualifications. | 23 (18%) | 9 (7%) | 3 (2%) | 28 (22%) | 64 (51%) | 3.79 |
| New staff are always oriented on the expectations of the school's management on professionalism. | 0 (0%) | 0 (0%) | 0 (0%) | 9 (7%) | 118 (93%) | 4.93 |
| The school requires all staff to be on the lookout for any financial malpractice | 3 (2%) | 19 (15%) | 19 (15%) | 24 (19%) | 62 (49%) | 3.84 |

The results presented in Table 4 indicate that 118(93%) strongly agreed and 9(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, 78(61%) strongly agreed and 34(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 what was expected of them, and rewarding the staff that portrayed professionalism. This ensured that the staff had a reason to and 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 understood their job descriptions without being oriented by the management. A report by the Department of Education- UK (2020) was consistent with the results that head teachers had standards that they abided by. Therefore, these standards were supposed to be communicated to other junior staff to promote excellence at workplace.

That notwithstanding, 47(37%) strongly disagreed and 31(24%) disagreed on a mean of 2.61 that their departments had several professional staff who were committed to 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 overworked 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 power 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 the low salaries paid by the schools.

The respondents were interviewed and the study allocated specific codes beginning from A-001 to A-010. The study had three questions for the interviewees. The first question required the respondents to highlight the procedures of monitoring and evaluating ongoing school projects such as construction. The procedures indicated were grouped into five themes which included sourcing for funds, identifying the projects, tendering, and monitoring such as weekly visits to the site and monthly meetings with construction engineers. The first step involves sourcing funds to ensure that the project does not halt while in progress. The schools' management uses both personal and institutional connections to locate sponsors whose work would be funding the institution as a means of giving back to society.

The information provided by respondents 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-02 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-02) gave an example whereby their school has ever planned to build 3 dormitories to accommodate students. 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 corporation 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 with the mandate to monitor its progress through site visits and frequent meetings with the engineers till the project ended. Further on, respondent A-04 was quoted saying,

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

Further, a respondent A-07 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 to explain how they had personally ensured that they were committed to 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 by ensuring that they regulate wastages and always be 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 malpractice going on as far as the financial management aspect of the project is concerned. The local system comprised suggestion boxes whereby whistleblowers could forward names and evidence of misappropriation of funds. Thereafter, a team of staff who were established by the board was tasked with the role of regularly checking and forwarding the alarming cases to the board of management.

Additionally, they are always tasked with 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 by 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-the-job training, 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 legally measures to manage finances when given an opportunity. For example, a respondent A-05 was quoted saying,

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

Additionally, the respondents indicated that on-the-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 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 in going through the budget and commenting on the cost of the item.

According to Idris (2018), the principals had the responsibility and role of always ensuring that the staff members were trained professionally on the management of finances through on-job training, especially for school bursars. Further, there is 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 presents a task to a teacher such as during the preparation of a class budget. The teachers could consult their peers who already understand the concept to be in a position to learn 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-ranking 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 topics could be discussed at length. During these meetings, any financial management concerns would be openly discussed.

4.5 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 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 heads of department as shown in Table 5.

Table 5: Pearson Correlation Analysis of Professional Practice and Financial Management

| | | | Professional practice | Financial management |
|---------|-----------------------|---------------------|-----------------------|----------------------|
| Pearson | Professional practice | Pearson Correlation | 1 | .591** |
| | | Sig. (2-tailed) | | .000 |
| | | N | 127 | 127 |
| | Financial management | Pearson Correlation | .591** | 1 |
| | | Sig. (2-tailed) | .000 | |
| | | N | 127 | 127 |

The results presented in Table 5, revealed that Pearson correlation coefficient $r=0.591^{**}$ at $\alpha < 0.000$ and 99% significance level. 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 was less than 0.05. Therefore, the study rejected the null hypothesis and concluded that professional practice had a significant influence on 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 a positive influence on financial management. A past study such as Jiang et al. (2018) revealed that China’s principals were preparing themselves to serve with 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 were concerned.

4.6 Summary of the Findings

The results provided in the questionnaire revealed that 118(93%) strongly agreed and 9(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, 78(61%) strongly agreed and 34(27%) agreed on a mean of 4.40 that, there were systems put into place to recognize and reward staff who performed outstandingly. That notwithstanding, 47(37%) strongly disagreed and 31(24%) disagreed on a mean of 2.61 that their departments had several professional staff who were committed toward delivering on their assignments.

The interview results revealed that the procedures of monitoring and evaluating the ongoing school projects included sourcing funds, identifying the projects, and tendering. To see this happen, Chairs of BOM and county schools' auditors acted as overseers on any project undertaken, regular meetings and supervision, speaking out in case of malpractice, and being ambassadors to external stakeholders. They also ensured continuity of these practices through mentorship, on-the-job training, 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 the significance level less than 0.05, hence rejecting the null hypothesis by concluding that professional practice had a significant influence on financial management in secondary schools.

5. Conclusion

The study noted that financial risk was not adequately handled and hence relied on personal experiences and expertise of the school management to mitigate them. This left the secondary schools in a very tight spot since some risk factors were normally beyond the control of the management. Further on, the principles were noted to be okay as long as there were budgets and receipts to support any expenditure, hence not held accountable for misappropriation. They therefore did not follow up with the accounts department to ensure that correct financial records and systems were in place and done according to IFRS.

6. Recommendations

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

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