BUDGETING SKILLS AND ACCOUNTABILITY OF PUBLIC PRIMARY SCHOOLS IN KAKAMEGA COUNTY, KENYA

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ABSTRACT

The concept and practice of accountability of school finances is paramount in ensuring received school funds are used for their intended purposes. This study intended to establish the effect of budgeting skills on accountability of public primary schools in Kakamega County, Kenya. The study was anchored on stewardship theory and public budget theory. Positivism research philosophy and descriptive research design were adopted in the study respectively. The study target population comprised the 883 public primary schools in Kakamega County. The coefficient of variation and stratified random sampling were employed to sample out 35 schools. A self-structured questionnaire with closed ended questions was used to collect primary data. Study participants comprised school heads, Board of Management chairpersons and accounts clerks from the 35 public primary schools in Kakamega County. Both descriptive statistics and inferential statistics were applied to analyze the study data. A total 79 questionnaires were duly filled and returned representing 75.2% response rate. Study outcomes revealed the questionnaire was reliable. Study results indicated budgeting skills have a positive relationship with accountability. It was also established that budgeting skills have positive and statistically significant effects on accountability of public primary schools in Kakamega County. This implies that strengthening budgeting skills of school accounting officers will enhance their ability to properly account for school finances resulting to actualization of the school's strategic goals.

Key words: Budgeting skills, Accountability, Public Primary Schools, Kenya.

INTRODUCTION

Accountability remains of fundamental importance in the daily administration of school financial resources. Boiral & Heras-Saizarbitora (2020) defined accountability as the school's obligation to furnish its stakeholders with a logical account of its financial undertakings, financial decisions and performance so as to enhance institutional transparency. Accountability regards the publication of financial results and related information to management and stakeholders regarding an institutions performance over a specified time period (MOEST, 2017). It involves record tracking, monitoring books of accounts and evaluating how school money is spent. The Basic Education Act 2013 compels the BOM to ensure maintenance of proper books of accounts on schools' incomes, expenditures and assets. Certainly, this will ensure efficient resource distribution hence reliable financial accounting and reporting (Atieno, 2021).

The positive impact the education sector has on countries' economic development has led to increased commitment by governments across the globe in ensuring enhanced accountability of their school finance resources. In such countries like South Africa, schools are by law obliged to adhere to the principals of financial accountability (Xaba & Ngubane, 2011; Agrippa & Vimbi, 2021). Same to Malaysia, schools are required to ensure compliance with the laws of financial accountability for efficient utilization of school funds (Syed& Ibrahim, 2017). The Kenyan government on the other hand through the Primary Education Development (PRIEDE) project has put in efforts to strengthen accountability at school level which is aimed at contributing to the National Education Sector Plan (NESP) priority of improving the quality of primary education through enhanced efficiency and efficacy in utilizing accessible financial resources (MOE, 2016).

In the 2017 national report on audit of School Improvement Program (SIP) schools, Kakamega County was ranked 23rd position of the 47 counties in terms of compliance to financial management regulations and procedures which include budget preparations, expenditure records and control etc. Subsequently, the 2018 annual audit report by the Directorate of Schools Audit Services (DSAS) established that a prevalent number of schools had either no or incomplete financial records (MOEST, 2017). Further, the MOE & World Bank (2020) report on financial accountability in schools noted poor disclosure of funds received aside the capitation grants. Accountability in this study was indicated by cash flow statements and statements of financial position. Financial statements were considered as they present a true and fair picture of a school 's cash movement, financial position and performance.

Budgeting skills are an important aspect of accountability of school finances. Budgeting entails a detailed estimation of an institution's incomes and expenses for a given time period indicating the expectations, gains and interests (Majani& Gichure, 2017). Developing a school budget requires time and skill thus it is considered a specialized function requiring specialized skill (Xaba & Ngubane, 2011). The MOEST (2017) in its training manual clearly recognizes budgeting skill as an imperative requirement for all school accounting officers. School budgets are prepared by school heads and BOM (Ondieki, 2015; MOEST, 2017). In a bid to match School Improvement Plans (SIP), the School Finance Handbook (2016) notes that prepared school budgets must be well coordinated and implemented to help school managers ensure judicious spending of school funds by focusing on priority activities for effective resource allocation and goal achievement. Study budgeting skills were informed by ability of school accounting officers to prepare, control and subsequently implement the school budgets.

Statement of the problem

Proper school's accountability need reflect effective and efficient use of financial resources by school accounting officers. This however remains a challenge across most schools globally (Myende, Samuel & Pillay, 2018). The 2018 annual report by the Directorate of Schools Audit Services (DSAS) pointed out that schools without or with incomplete records were prevalent (MOEST, 2017). Further, the MOE & World Bank (2020) report on financial accountability in schools revealed absence of a clearly spelt out framework for disclosure of funds received aside the capitation grants resulting to duplication and wastage. In his study, Mbiti (2016) noted that low levels of financial accountability in schools have dampened the effect of resource investment. Similarly, JICA (2012) report on the Basic Education Sector Analysis pointed out that schools lacked transparency and accountability. Kakamega County came in at 23rd position out of the 47 counties in the 2017 national report on audit of SIP schools ranking in terms of compliance to financial management regulations and procedures which include budget preparations, expenditure records and control, procurement etc. Furthermore, there existed unending complaints from parents on the unfortunate ways school resources were being accounted for (MOE, 2014). This had culminated to parents expressing dissatisfaction and demanding for transparency and accountability of school funds (Akinyi *et al*, 2016).

Given the fundamental role budgeting skills play in enhancing proper accountability, this study sets out to fill research gaps and improve existing literature on budgeting skills and accountability by studying the effect of budgeting skills on accountability with a focus on public primary schools in Kakamega County, Kenya as guided by the following general objective;

i. To determine the effect of budgetary skills on accountability of public primary schools in Kakamega County, Kenya.

The study was guided by the following null hypothesis

H_{01}: Budgetary skills have no significant effects on accountability of public primary schools in Kakamega County, Kenya.

LITERATURE REVIEW

Theoretical Literature Review

The study was underpinned to Stewardship theory and public budget theory.

Stewardship Theory

The theory was pioneered by Davis, Schoorman & Donaldson (1997). The theory contends that managers are accountable to owners of resources in their custody and therefore must protect the finance resources by ensuring they are efficiently and effectively used for institutional success. Hernandez (2008) further analyzed the theory and elucidated that steward though work under the restrictions of the principals; they demonstrate a responsibility to the future hence the company and must be accountable of their actions. The theory assumes that by striving to fulfil higher order needs and collective goals through pro-organizational behavior, stewards naturally align their interests with the organization's and the principal's (Davis *et al*, 1997).

Jobra (2017) linked the theory to managers' accountability responsibility such that they can be trusted to manage the resources entrusted to them. He further noted the importance of accounting officers producing well elaborated financial reports/information explaining acquisition and usage of resources to reach school's short- and long-term objectives. Nyaga (2016) reviewed that principals delegate the decision-making authority to the agents and that accounts clerks are accountable to the BOM members who are mandated to manage the schools. This is in line with Volker (2011) assertions that stewards have the capability to see the conceptual fit of choices and their outcomes.

Stewardship theory is applicable to financial accountability in public primary schools in that at the end of a specified time period, the school accounting officers who are the stewards must account for their financial actions, decisions and performance. The information helps in management competency, integrity and constructive dialogue between the principals and the agents (Anese, Adebayo and Chituru, 2018).

Budgeting Theory

The theory as put forward by Bozeman & Straussmann (1982), is viewed as two-dimensional; descriptive and normative. While the descriptive dimension is centered on public participation and upholds on budget planning, the normative part is more concerned about value rather than observation. Khan & Hildreth (2002) further analyzed the theory with a focus on the public sector and noted that public budgeting is multi-dimensional and can be used for administrative, political, economic and accounting gains. Politically, budgets help allocate society's scarce resources among the many conflicting and competing interests while economically budgets aid in evaluating income distribution of jurisdictions so as to stimulate economic growth and maintain economic stability. Khan & Hildreth (2002) further posit that budget as an accounting tool lays out the maximum institutional expending making it legally binding for its operation within allocated funds. Budget as a managerial and administrative tool specifies how public services are provided.

Kirianki (2014) asserted that economists are meant to furnish decision makers with the best viable information. This was found to be in agreement with Hijal (2019) deductions that public budgeting enhances communication and transparency. Onyango (2012) in his study linked the theory to budgeting in public primary schools and pointed out its significance in planning and coordination of institutional activities. Munge *et al* (2016) supports the normative perspective of the theory by advocating for wide budget participation of departments to accomplish specific tasks. The theory is anchored on the budgetary skills of school managers. In preparing school budgets, school managers must be able to establish the school activities/needs and do the budgetary allocations on priority basis. This will ensure resources are used on approved activities to meet both economical, accounting and administrative roles.

Empirical review

Empirical review provides an analysis of prior researches on budgeting skills and accountability of schools.

Wagithunu, Muthee & Thinguri (2014) analysis of principal's competence on professionalism in managing school funds for accountability purposes revealed that competence in budgeting positively enhanced accountability of school funds. This is implication that school principals that enhanced their budgeting skills were likely to improve how they accounted for their school finances. School principals formed the study participants while primary data was analyzed qualitatively.

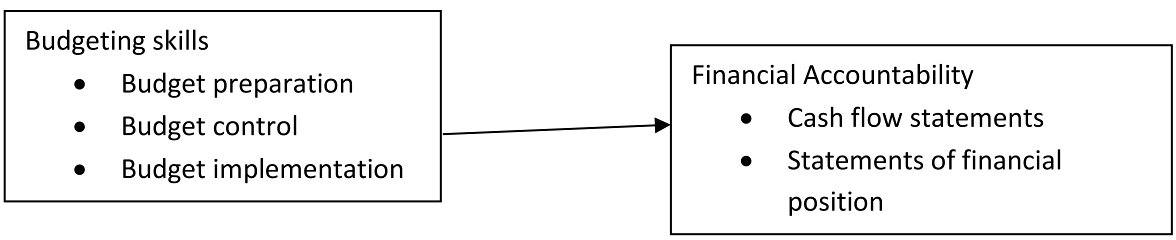
In a study by Nwafukwa & Sunday (2015) on financial management skills required of school principals in Nigerian junior secondary schools, the researcher targeted 1000 school principals and data analyzed qualitatively. Study outcomes indicated that budgeting skills significantly determined accountability of school finances. The study opined that budgeting skills be made an imperative requirement for junior secondary principals as this would effectuate proper accountability in schools hence achievement of school goals.

Rotich and Mungai (2022) findings on school accounts management and financial accountability of public secondary schools indicated that development and implementation of school budgets positively and significantly influenced financial accountability of public primary schools. The study was carried out in public secondary schools in Khwisero sub county. Study employed primary data collected by use of questionnaires with principals and bursars as study respondents.
In another study by Xaba & Ngubane (2010), the researchers sought to establish the challenges and implications facing financial accountability in South African schools as demonstrated by budgeting skills. Study employed qualitative data provided by educator governors and department officials from both primary and secondary schools. From study outcomes, it was established that the SGBs lacked competence in budgeting which has negative effects on schools' financial accountability. The study also observed that most schools received improper training on preparation and execution of school budgets.

A study by Mogeni (2017) on budget preparation and implementation in public secondary schools in Rongo constituency concluded that budgetary preparation, budgetary implementation and budgetary control had significant effects on accountability of public secondary schools. The study also indicated that school managers need be sensitized on the importance of competence in budgeting skills. Similar findings were posted by Suberu (2010) who observed the fundamental role played by budgeting skills in ensuring proper accountability of financial resources allocated to public secondary schools.
Agrippa & Vimbi (2021) in their study to determine the effectiveness of accountability mechanisms on financial management practices of South Africa's school principals, data analyzed descriptively showed that SGB members and finance officers were not content with principals' financial accountability roles regarding school finances. Moreover, study noted that school principals were not fully accountable to stakeholders on how they managed school financial resources. Mapunda (2016) sought to investigate how public secondary schools in Tanzania managed their financial resources. Content analysis was used to analyze qualitative data whose outcomes indicated that budgeting skills positively correlated with financial reporting.

Conceptual framework

Independent Variable **Dependent variable**



RESEARCH METHODOLOGY

Dawson (2019) defined research methodology as the overall approach guiding conduct of research. Positivism research philosophy allows the researcher to quantify data for statistical analyses and hypotheses testing hence was adopted in this study. Study employed descriptive research design. Sevan (2011) contends that descriptive research design enables the researcher determine and describe variable characteristics as well as offer ideas for further probe and research.

Mugenda and Mugenda (2003) defined target population as people or objects from which the researcher wishes to draw research conclusions. The 883 public primary schools in Kakamega County formed study's target population out of which a sample size of 35 was calculated using Nassiuma (2000) formula of $n=\frac{NC^2}{C^2+(N-1)e^2}$ where n=study sample, N=Target population, C=coefficient of variation and e= error margin. Stratified random sampling was then applied to select the study sample from the strata of school heads, BOM chairpersons and bursars/accounts clerks.

Primary data was collected through questionnaires administered to study respondents. Study preferred questionnaires due to their time and resource saving nature (Bolarinwa, 2015). The questionnaires were self-designed with closed ended questions and statements that conformed well with respondents' background and study variables with predetermined options from which respondents selected their responses. Piloting was done to assess the feasibility of the process to be used in the main study and identify time and resource challenges that could arise during the main study. Whereas construct and content validity were applied to validate items in the questionnaire, Cronbach's alpha (a) was used to ascertain questionnaire reliability by using results obtained during study piloting.

Descriptive statistics and inferential statistics were utilized in analysis of study data. Descriptive statistics of percentages, mean and standard deviation were employed to analyze respondent's biographic data. Inferential statistics comprising Pearson correlation, multiple linear regression and ANOVA were applied in the study. Gogtay & Thatte (2017) noted that correlation and regression analyses help us establish relationships between two quantitative variables. Pearson correlation was thus employed by study to help predict the direction and strength of budgeting skills and accountability. Multiple regression was undertaken at 5% significance level. Application of regression analyses purposed to establish the relationship and effect of budgeting skills on accountability. Further, ANOVA was undertaken to determine model significance and test the null hypotheses. Research findings were presented in tables, bar graphs and pie charts. Analysis of the effect of budgeting skills on accountability of public primary schools was guided by the following multiple regression equations:

$Y= \beta_0+\beta_1X_1+\epsilon$…………...3.1

$A=\beta_0+\beta_1BS+\epsilon$……………3.2

Where; Y=Accountability, β=Beta coefficient for the independent variable, BS= Budgeting skills and ϵ= error term denoting the unexplained skills affecting accountability.

RESEARCH FINDINGS AND DISCUSSION

Reliability Results

To ascertain questionnaire reliability, piloting was undertaken before the actual study and results subjected to a reliability test. As per Sekaran & Bougie (2010), a reliable instrument should be free of error and consistent across time. Cronbach's Alpha (a) value of 0.828 was recorded implying the study questionnaire was highly consistent thus reliable. Hair *et al* (2010) contends that alpha values above 0.7 signify instruments high internal consistency.

Response rate results

Study response rate was 75.2%. Babbie (2010) recommended that a 70% response rate is good to support analysis in a research. Thus, the 75.2% response rate was considered satisfactory and representative of the population warranting use of the questionnaires in data analysis.

Respondents biographic data

Respondent's bio data including gender, age, designation, period of service, education level and professional qualifications were studied to provide the researcher with respondents' individual basic characteristics and make inferences in relation to budgeting skills and accountability of school finances.

Gender Distribution of Respondents

Gender is an important factor for consideration in any workplace due to its benefits of promoting inclusivity and effective interventions. Though majority of the respondents were male, the two thirds gender policy rule on employment laid out in Article 27(8) of Kenya's constitution was observed implying there's a broader range of budgeting skills among the school accounting officers which are important in fostering proper accountability of school finances since more ideas and processes are exchanged.

Respondents Age Distribution

Age is most likely to have significant effects on work performance. Results indicated that respondent's majority age ranged 51-60 years. As per the KNBS 2019 housing and census report, majority of the country's population (75%) is under 35 years. The aging population of school accounting officers could imply their lack of current financial management skills hence affecting efficiency. Li, Liu, Zhang & Huang (2022) noted that aging has negative effects on task performance.

Years of Experience

Results revealed that most study participants had worked for over 15 years implying they have extensive skills on managing school finances which has significant effects on accountability of school finances. Rice (2010) indicated that work experience gained over time has positive effects on workers knowledge and skills for productivity and performance.

Level of Education

Education level is used as a measure of one's skills and abilities to perform certain roles. Findings indicated that majority of school accounting officers had bachelor's degree signifying they are more likely to learn new and advanced finance management skills leading to enhanced financial accountability of their schools.

Professional Qualifications on Finance Management

Professional qualifications on finance management are beneficial as they enable finance managers develop an understanding of the basic finance management. Results indicated that most respondents had professional qualifications in financial management. This means most respondents have developed up to date skills and knowledge required to perform their daily financial roles better which has significant effects on accountability of school finances.

Finance Management Training Program

Trainings on financial management are mostly undertaken to strengthen financial management skills. From results, majority respondents underwent training on financial management implying most school accounting officers have advanced finance management skills which are vital for proper accountability. Akinyi *et al* (2016) posited the need for school accounting officers to undergo regular in-house trainings on finance management. This as per Remund (2010), will boost their understanding of keys of financial concepts and ability to appropriately manage school finances.

Specific Finance Training Program Attended

Study outcomes revealed that seminars were the most attended programs while workshops were the least attended. Similar findings were posted by Nyaga (2016). This implies school accounting officers are not exposed to practical knowledge in finance management which has negative effects on effective financial accountability since seminars tend to take shorter periods and are less intense.

Inferential statistics

Correlation Analyses

Pearson Correlation (r) was employed due to its ability to measure linear relationships between variables. As per Hair *et al* (2010), an ideal positive relationship between variables is supported by correlation values of range ±1.

Table 1: Pearson Correlation Matrix

		Accountability	Budgeting Skills
Accountability	Pearson Correlation	1	
	Sig. (2-tailed)		
Budgeting Skills	Pearson Correlation	.359	1
	Sig. (2-tailed)	.001	

Source: Study Data (2022)

From results in Table 1, budgeting skills as indicated by budget preparation, budget control and budget implementation had a moderate positive correlation with accountability with r= 0.359 and p=0.001<0.05 implying budgeting skills can significantly predict financial accountability. Thus, strengthening budgeting skills of school accounting officers would enhance accountability of public primary schools in Kakamega County.

Hypotheses Testing

Table 2: Model Results

	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	.828	1.174		.705	.483
Budgeting Skills	.180	.050	.083	3.600	.011

Source: Field Data (2022)

Model estimation from table 2

A=.828+.180BS + ϵ …………….3.2

The null hypothesis H_{01} that budgeting skills have no significant effects on accountability of public primary schools within Kakamega County, Kenya was analyzed using t-test to establish its statistical significance at 95% confidence level. Results in Table 2 indicate budgeting skills (β=0.180, $p<0.05$) were positive and significant predictors of accountability of public primary schools hence study rejected the null hypothesis $\mathbf{H_{01}}$ at 5% level of significance. The positive coefficient of 0.180 imply that proper accountability of school finances is dependent on enhanced budgeting skills of school accounting officers. Findings were consistent with Munge *et al* (2016) who noted that budgeting skills to a larger extend enhanced accountability.

Multiple Linear Regression Equations

$Y= \beta_0+\beta_1X_1+\epsilon$……………………………………………3.1

A=.828+.180BS + ϵ …………………………...3.2

Conclusions and recommendation

Study concluded that budgeting skills have a moderate positive correlation with financial accountability of public primary schools in Kakamega County. Study also concluded by rejecting the null hypothesis H_{01} that budgeting skills have no significant effects on accountability of public primary schools within Kakamega County, Kenya as budgeting skills were found to be significant predictors of accountability an implication that strengthening budgeting skills of school accounting officers will greatly enhance their ability to prepare, control and implement school budgets. This will subsequently lead to proper utilization of school finances as school projects will be prioritized based on need which has positive effects on accountability of finances among public primary schools. Study recommends that trainings on financial management be made mandatory and regularly for school accounting officers of public primary schools. This is instrumental as the accounting officers get to strengthen their management skills hence develop in depth abilities to understand the basic financial concepts and improve their competence in budgeting for enhanced accountability of school funds.

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