

**INFLUENCE OF DISBURSEMENT TIME OF FREE PRIMARY  
EDUCATION FUNDS ON THE MANAGEMENT OF SCHOOLS BY HEAD  
TEACHERS IN UASIN GISHU COUNTY**

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**ABSTRACT:** *The introduction of Free Primary Education (FPE) policy through the Ministry of Education, Science and Technology (MoEST) in January 2003 in Kenya brought about overwhelming excitement among the public. The policy bore on poor families in particular who could now enroll their children having had no chance to learn due to lack of school fees. Implementation of the new policy directive however fall short of time for preparation resulting in various challenges among them, delayed disbursement of funds. This paper investigates the influence of time of disbursement of funds on the management of public schools by head teachers. The study focused on Uasin Gishu County adopting a cross-sectional survey design. The target population constituted all the 400 public primary school head teachers in Uasin Gishu County from which a sample of 200 respondents were selected using stratified random sampling technique. Questionnaires were used to collect data after which data was analysed using descriptive (frequencies and percentages) and inferential (Chi-square) statistics with tests done at 0.05 level of significance. The study found out that delay in disbursement of funds significantly influenced the management of schools by the head teachers. The study recommends timely disbursement of funds to schools to enable effective and efficient management.*

**KEYWORDS:** Funds, Disbursement, Government Grants, Free Primary Education, Implementation.

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## **INTRODUCTION**

Education is the driving force behind any strong economy and a prerequisite for social economic growth. It creates opportunities and provides societies with a better educated and skilled workforce, which is necessary for stimulating development. South Africa's former President Nelson Mandela on the international day for freedom justice and democracy summed it up best; 'Education is the great engine of personal development. It is through education that the daughter of a peasant can become a doctor that a son of a mine worker can become the head of the mine and the child of a farm worker can become the President of a great nation' (Mandela, July 2009). Education ought to lay at the core of Africans development strategies. It is the primary means by which the continent works to catch up with the rest of the world in terms of stability, prosperity and prowess. However, in Sub-Saharan Africa, the region with the highest level of illiteracy in the world, many pupils are still being denied fundamental rights to quality education (UN, 2004).

## LITERATURE UNDERPINNING

UNESCO initially declared 1970 as the decade in which free education for all children would be achieved. Most of Africa was unable to deliver this goal. The global challenge predominantly affects developing regions, although highly developed countries were also found to have significant numbers of young people and adults with weak literacy skills. Across the board, progress over five years was found to be steady but insufficient to reach, or close to reaching, the Education for All (EFA) goals (UNESCO, 2011).

According to the first authoritative audit of Universal Primary Education (UPE) carried out by Own & Associates (2003), more than Ksh. 44 billion is needed per year for primary schools to provide learning materials that could guarantee quality education. However, the Government is spending Ksh. 6 billion while development partners provide about Ksh. 4 billion to support the programme, subsequently the shortfall is Ksh. 34 billion. The estimated cost of primary education per child per year ranges between Ksh. 5,953 to Ksh. 6,355, yet the Ministry of Education Science and Technology gives a capitation of Ksh. 1,020. There are about 7.3 million children enrolled in the country's primary schools. On average, to keep a child in standard one to eight the country will have to spend Ksh. 50 million. Out of the Ksh. 1,020 the Government gives for each student per year, Ksh. 650 covers direct teaching/learning materials, while the remainder Ksh. 370 covers various costs including wages for support staff, repairs, maintenance, quality assurance, water and electricity. The average global spending per child on primary education is US\$ 629 per year, while in Africa it is US\$ 48 per year (Sifuna & Abagi, 2003).

A paper presented by Mikiko in the International Symposium on Self-reliance and Sustainability of EFA, Mita Conference Centre, Tokyo, titled 'A critical analysis on FPE policy' pointed out flaws on the Government capitation grant. It indicated that, there is delay of funds in reaching schools, inadequate amount of funds, and mismanagement of funds at schools. Minimal or no resources for monitoring schools, top down policy implementation and lack of clear policy on roles (Mikiko, 2011).

The Government Training Manual for teachers (Republic of Kenya, 2005) notes that prudent financial management in a school entails a process of acquiring school finances, preparing expenditure priorities set by school management committee and other stakeholders. It also entails receiving of funds from various sources which include government grants, local authorities, donors, parents, and other sources. According to the Manual, once money is received, it should be carefully recorded from whatever source and procurement is supposed to be done according to the budget (Public Procurement and Disposal Act, 2005). Once goods and materials are supplied they should be assessed and inspected before payment is done, recorded and then reporting is done to all stakeholders. According to the Ministry of Education, due process should be followed by public officers appointed to manage school resources; these include head teachers in charge of school management.

This paper therefore is an investigation into the influence of time of disbursing funding in public primary schools on the management of school finances by head teachers in Uasin Gishu County.

## METHODOLOGY

The author adopted a cross sectional survey research design to enable the author collect data from the head teachers in order to determine the current status of their experiences and opinions with respect management of finances in public schools. The study was carried out in Uasin Gishu County. The target population for the study comprised all the 400 public Primary school head teachers in Uasin Gishu County. There are 360 public primary head teachers in Uasin Gishu County (Eldoret East, Wareng, and Eldoret West) County and 40 in Eldoret Municipality, forming a total study population of 400 respondents (MoEST, 2003). The sample size was obtained with reference to Kathuri and Pals (1993). Given that the population of this study (N) was 400 then the sample size (S) obtained from the table was 200 respondents, (Kathuri & Pals, 1993). This study used stratified random sampling, technique to identify the respondents. A questionnaire was used in collecting relevant data. Out of 200 distributed questionnaires, 190 were received back indicating a 95% response rate. Collected data was subjected to both descriptive (percentages, frequencies) and inferential (chi-square) statistics for analysis.

## RESULTS

Public primary school head teachers are entrusted large sums of money following the introduction of FPE in Kenya in 2003. The government's capitation grant of Ksh. 1020 per child per year to the public primary schools are meant for teaching learning materials, repairs, maintenance and salaries for subordinate staff (MoEST, 2003). Head teachers therefore play a major role in the management of school finances. They are responsible for budgeting, accounting and auditing functions. According to Orlosky (1984) proper financial management determines the way the school is managed and whether it will meet its objectives or not.

### *Accounts Clerks in Public Primary Schools*

To ascertain how well the funds were managed, the study sought to establish the availability of accountants in public primary schools in Uasin Gishu County. Majority (78.4%) of the respondents agreed that there were no accountants, while 21.6 % disagreed and none of them was undecided. Table 1 indicates the findings.

**Table 1. Lack of Accountants in Public Primary schools**

Responses	Frequency	Percentage
Strongly disagree	26	13.7
Disagree	15	7.9
	41	21.6
Agree	60	31.6
Strongly agree	89	46.8
	149	78.4
<b>Total</b>	<b>190</b>	<b>100</b>

The findings in Table 1 can be interpreted to demonstrate that the schools' financial transactions may not have been done efficiently and effectively, as such a process requires skilled personnel in financial management. These results concurred with Odhiambo and Simatwa (2012) who found out that head teachers required some form of training on managing financial systems which included preparing a school budget, executing and recording transactions, reconciling cash books to the bank statements and making trial balances, these they emphasized were activities that required a financially skilled party to handle. All (100%) the respondents indicated that public primary schools lacked accounts clerks and thus head teachers were facing a lot of difficulties in financial transactions for the schools.

### ***Balancing of School Books of Accounts***

Given the disbursement of funds to the public schools, balancing the books of accounts is necessary for accountability purposes thus should be done. The author sought to find out if the school books of accounts were being balanced daily as required and the responses are as portrayed in Table 2. A total of 122 (64.2%) respondents disagreed, while 64 (33.7%) agreed and 4 (2.1%) were undecided.

**Table 2. Daily Balancing of Books of Accounts**

Responses	Frequency	Percentage
Strongly disagree	39	21.6
Disagree	83	42.6
	122	64.2
Undecided	4	2.1
Agree	42	22.1
Strongly agree	22	11.6
	64	33.7
<b>Total</b>	<b>190</b>	<b>100</b>

Based on these findings, it was clear with 64.2% of the respondents who disagreed to the item of financial books of accounts being balanced daily in public primary schools.

This therefore explains the possibility that head teachers could not know or tell the status of the votes, resulting in poor financial management of the schools' finances. These findings concur with Yara *et al* (2012) who pointed out that there was lack of adequate training for head teachers in financial management and the head teachers were facing problems in financial transactions in Migori district.

Akoth *et al* (2012) study in Kisumu Municipality also concurred with this study, they found out that Government funding as well as facilities and teaching learning materials for implementing FPE were inadequate and that head teachers had poor financial management skills. Odidi and Owiti (2012) found out in their study in Rachuonyo district that there were weaknesses in financial management among head teachers and therefore the schools endowed with financial resources did not reflect and impact positively on the provision of physical facilities, teaching learning facilities and national examinations. Mikiko (2011) also established that head teachers faced a lot of difficulties in financial management.

Agreeing with the findings are also Odhiambo and Simatwa (2012) whose study in Rachuonyo district found out that head teachers were facing challenges in managing funds following introduction of FPE. At least (50%) of the head teachers indicated that they lacked training in financial management.

### ***Delayed Disbursement of FPE Funds***

Objectively, this paper sought to establish the influence of time of disbursement of FPE funds on the management of school finances by the head teachers in Uasin Gishu County. This was guided by the hypothesis that:

H<sub>0</sub> There is no significant influence of the time of disbursement of FPE funds on the management of public primary school finances by the head teachers in Uasin Gishu County.

The study, in finding out whether the Government grants to public primary schools were remitted in time, showed majority (82.1%) agreeing that the government grants are received in the schools late, while 16.8% disagreed and 1.1% was undecided. The results are shown in Table 3.

**Table 3. Delayed Remittance of Government Grants**

Responses	Frequency	Percentage
Strongly disagree	8	4.2
Disagree	24	12.6
	32	16.8
Undecided	2	1.1
Agree	75	40.5
Strongly agree	81	42.6
	156	82.1
<b>Total</b>	<b>190</b>	<b>100</b>

***School Budget***

Table 4 illustrates the responses to the item that assessed whether the preparation of the school budget was delayed due to late remittance of grants to the schools by the Government. Most (86.4%) of the respondents agreed that the budget was delayed while 12.6% disagreed and 1.1% showed indecisiveness.

**Table 4. School Budget Delayed due to Late Remittance of Government Grants**

Responses	Frequency	Percentage
Strongly disagree	8	4.2
Disagree	16	8.4
	24	12.6
Undecided	2	1.1
Agree	105	55.3
Strongly agree	59	31.1
	164	86.4
<b>TOTAL</b>	<b>190</b>	<b>100</b>

An assessment of the head teachers' responses regarding delayed remittance of Government grants and responses on budget preparation being delayed was done through cross tabulation to ascertain any significant relationship. The computed chi-square results obtained showed significant relationship,  $P = 0.03 < 0.05$  as illustrated on Table 5. The null hypothesis was therefore rejected and the alternative was accepted and concluded that there was a significant influence of disbursement of government capitation grants to the schools on the management of preparation of the school budget.

**Table 5. Relationship between Remittance of Government Grants and Preparation of the School Budget**

	<b>Value</b>	<b>Df</b>	<b>P-Value&lt;0.05</b>
Pearson Chi-Square	133.436	20	.000
Likelihood Ratio	90.965	20	.000
Linear-by-Linear Association	.970	1	.0325
No. of Valid Cases	190		

***Purchase of Teaching/Learning Materials***

Table 6 summarizes the responses to the item that assessed whether with the introduction of FPE, the purchase of teaching/learning materials were delayed due to late remittance of Government grants to the schools. A total of (69%) agreed while thirty percent (30%) disagreed and only one point one percent (1.1 %) was undecided.

**Table 6. Delayed Purchase of Teaching/Learning Materials due to Late Remittance of Government Grants**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
Strongly disagree	27	14.2
Disagree	30	15.8
	57	30
Undecided	2	1.1
Agree	91	47.9
Strongly agree	40	21.1
	131	69
<b>Total</b>	<b>190</b>	<b>100</b>

From the findings as illustrated in Table 6, it implies that delay in procurement of teaching and learning materials consequently affected the commencement of teaching and learning procedures in schools.

The head teachers' responses on late remittance of Government grants and delayed purchase of teaching/learning materials were cross tabulated. The computed chi-square obtained showed a significant relationship,  $P = 0.01 < 0.05$  as illustrated in Table 7. The null hypothesis was thus rejected and concluded that there was a significant association between the two variables. The alternative hypothesis that there was a significant influence of disbursement of government capitation grants on the management of purchase of teaching and learning materials was accepted.



**Table 7. Relationship between Remittance of Government Grants and Purchase of Teaching/Learning Materials**

	<b>Value</b>	<b>Df</b>	<b>P-Value &lt;0.05</b>
Pearson Chi-Square	76.000	20	.000
Likelihood Ratio	71.028	20	.000
Linear-by-Linear Association	1.709	1	.0191
No. of Valid Cases	190		

***Procurement Procedures***

Table 8 showed the head teachers' responses to the item that assessed whether with the introduction of FPE, procurement procedures were being followed in purchasing school teaching/learning materials. Majority (85.7%) of the respondents agreed, while 13.2% disagreed. The remaining 1.1% was undecided.

**Table 8. Procurement Procedures not followed**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
Strongly agree	2	1.1
Disagree	23	12.1
	} 25	} 13.2
Undecided	2	1.1
Agree	93	48.9
Strongly agree	70	36.8
	} 163	} 85.7
<b>Total</b>	<b>190</b>	<b>100</b>

With the introduction of FPE in public primary schools the government issued procurement procedures to be followed in securing school materials in order to involve all the stake holders and hence prevent misuse of funds (MoEST, 2003). The findings as illustrated in Table 8 established that with the introduction of FPE, procurement procedures were not being followed in purchasing teaching and learning materials.

***Lengthy Procurement Procedures***

The findings on Table 9 illustrated the head teachers' responses on whether procurement procedures were long. Most (67.4%) of them agreed to the assertion while 30.5% disagreed and 2.1% were undecided.



**Table 9. Lengthy Procurement Procedures were long**

<b>Responses</b>	<b>Frequency</b>	<b>Percentage</b>
Strongly disagree	8	4.2
Disagree	50	26.3
	58	30.5
Undecided	4	2.1
Agree	67	35.3
Strongly agree	61	32.1
	128	67.4
<b>Total</b>	<b>190</b>	<b>100</b>

From the findings on financial management it is evident that there was late remittance of Government grants to public primary schools. Preparation of the school budget and purchase of teaching/learning materials were as a result delayed. The study has also well established a lack of procedural effort in procurement of the teaching/learning materials by the head teachers in the County this could have been to the fact that most of them saw such procedures of procurement as being long as indicated in the study findings. It is therefore very clear that delay in disbursement of government grants to schools interrupts all the school activities which eventually affect the learning schedule. Bottle necks in procurement are meant to ensure clear checks and balances. However care must be taken to ensure this does not delay the purchase of urgent and important teaching and learning materials. It should be noted with concern that delayed commencement of teaching and learning leads to poor syllabus coverage and consequently poor academic performance of the school.

This study further determined that there was a significant association,  $P=0.000<0.005$ , between remittance of government funds and preparation of the school budget, and procurement of teaching/learning materials. Thus the null hypothesis was rejected and the alternative accepted and concluded that there was a significant influence of the disbursement of FPE funds on the management of school finances by the head teachers in Uasin Gishu County.

These findings have similarities with Kipkoech and Kyalo (2010) who pointed out that 50% of the education officers, 95% of the head teachers and 86.1% of the teachers agreed that there were delay in the disbursement of Government funds to public primary schools in Keiyo District. On the same note, Mikiko (2011) in his research paper presented in the International Symposium entitled, "A critical analysis on FPE policy", pointed out that there were delays of funds in reaching schools.

Orutu's (2012) findings also indicated that there were delays in disbursement of funds to schools in Nyamira District. Majority of the respondents (86%) indicated that there were delays in the disbursement of funds and (14%) indicated that some schools failed to get the funds completely.

Similarly, a study by Wanja (2012), entitled ‘an evaluation of the quality of free primary education in public primary schools in Machokos Municipality concluded that there were inadequate funds, which were late in their disbursement. These resulted in delaying the procurement of teaching/learning material.

### **IMPLICATION TO RESEARCH AND PRACTICE**

This study generates new knowledge concerning the influence of disbursement of funds for free primary education on public primary school management by the head teachers with respect to management of school finances and management of teaching and learning. The knowledge may be used by the policy makers to strengthen, change or improve the management of FPE.

### **CONCLUSION**

The Kenya Government was faced with inevitable and contiguous financial implications following the introduction of Free Primary Education (FPE) in 2003. The government grants were expected to be disbursed to the public primary schools which implied an increased expenditure on primary education. The huge enrolment affected the financing needs substantially, without which inadequacy of resources would pose a risk of pupils learning little in the public primary schools. Unfortunate events such as delayed purchase of teaching and learning materials as well as delayed budget preparation occur due to late disbursement of the government grants to the schools negatively affecting the commencement of the learning process in most schools as depicted in this study. Poor management of these funds in the public primary schools which included not balancing the school books of accounts daily is attributed to the lack of accounts clerks in the schools with requisite financial skills to handle the school financing system, not following procurement procedures and lengthy procurement procedures which some head teachers find difficult to follow or time consuming. Chi-square analysis showed a statistically significant association between disbursement of FPE funds and; preparation of school budget and purchase of teaching/learning materials respectively ( $P=0.000<0.05$ ). The null hypothesis was therefore rejected and concluded that there was a statistically significant influence of the time of disbursement of Government grants to public primary schools on the management of public primary school finances by the head teachers in Uasin Gishu County.

### **RECOMMENDATION**

The Government should ensure that the capitation grants are disbursed to the public primary schools in time at least before the start of every term to ensure timely preparation of the school budgets and purchase of teaching and learning materials and hence timely commencement of teaching and learning.

### **FURTHER RESEARCH**

An investigation should be conducted to establish levies charged on public primary schools despite the introduction of FPE in Kenya.

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