

# **Teachers’ Perceptions on the Influence of In-Service Education and Training on Head Teachers’ Financial Management Skills In Public Primary Schools In Bomet County, Kenya**

<sup>1</sup>Samwel Kimutai Ruto, <sup>2</sup>Dr. John K. Keter, <sup>3</sup>Dr. Dorothy Soi & <sup>4</sup>Dr. Hellen C. Sang

<sup>1&3</sup>*Department of Education, Administration, Planning & Management (EAPM)*

<sup>2&4</sup>*Department of Curriculum, Instruction and Educational Media (CIEM)*

*University of Kabianga*

*School of Education, Arts and Social Sciences*

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## **Abstract**

This study sought to determine Teachers’ perceptions of the influence of In-Service Education and Training (INSET) on Head Teachers’ Financial Management Skills. The study was guided by Social Cognitive Theory and Human Capital Theory. The target population of the study was 3,330 teachers and 450 Head Teachers from public primary schools, 5 Sub-County Directors of Education and 1 County Director of Education. However, the accessible population comprised of 336 Teachers, 45 Head Teachers, 5 Sub-County Directors of Education and the County Director of Education. The sample gives cumulative total of 387 respondents. Descriptive survey research design was adopted. Questionnaires, an interview guide and observation checklist were used for data collection to obtain information from respondents regarding Head Teachers’ management skills. Prior to collection of data, the validity of the instruments was ascertained by experts from the School of Education. The Instruments were piloted in 30 non-participating schools in the neighbouring Kericho County to establish reliability. Respondents were chosen by multi-stage sampling incorporating stratification and purposive sampling. Both descriptive and inferential statistics were used to analyze the data. The findings of the study revealed that despite the adoption of INSET, Head Teachers in Bomet County still lacked requisite financial management skills such as book keeping skills, resource utilization skills, and budgeting skills. The study recommended that School managers should provide feedback to the INSET trainers to show how they have been able to apply the skills in their work, make sure that they design their own written school policy on INSET, and be acquainted with the INSET Policy of the Ministry of Education. There is need to keen in, in the identification of educators for INSET. The Ministry of Education should regularly follow up INSET training with visits to schools to assess its effect on financial management skills acquisitions. It is hoped that the findings of this study will also be useful to the Ministry of Education in formulating policies for capacity building among teachers. The findings and recommendations made will help in sensitizing education stakeholders on the importance of effective school management. It is hoped that the findings will contribute in provision of adequate learning materials, improving the state of infrastructure and pupils’ learning environment. Consequently, teaching/learning in primary schools will be improved for quality academic performance.

**Key Words:** Teachers’ Perceptions, KEMI In-service Education and Training (INSET); Head Teachers’ Competencies; Financial Management.

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Date of Submission: 01-08-2022

Date of Acceptance: 14-08-2022

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## **I. Introduction**

Financial management is expounded as planning, directing, monitoring, organizing, and controlling of the finance (Wolmarans & Meintjes, 2015). Financial management practices involve cash management, inventory management, investment, and financial reporting and analysis (Turyahebwa, Sunday, Burani & Eliabu, 2013). The current and future life of the school relies on finance, and therefore it is necessary that Head Teacher lays great emphasis in order to ensure the school operates well on academic and administrative services. The Head Teacher is responsible for allocating, utilizing, and monitoring financial resources under the authority of the school Board of Management.

A study conducted by Cole and Kelly (2011) in the United Kingdom observed that by operating the budgets, the Head Teacher should be involved in its formulation and be flexible for change if the situation may arise with the budget seen as means to an end. Head Teacher is expected to be objective and free from bias in operating duties (Deegan & Unerman, 2011). However, this can only be achieved when the Head Teachers possess requisite and relevant financial management skills. Their write up however demonstrate if this is happening in reality in public schools.

Educational finance is the financing of institutions base on their ownership, whether private or public (Tadiwos, 2014). Private schools receive funds from tuition fees, sponsors, contributions, private donations, and grants. The government directly allocates funds to public institutions. However, investing funds in education improves economic growth and employment as well as the future prosperity of the nation. Therefore, Head Teachers need to be effective in financial management practices to ensure that these funds are utilized accordingly. The emphasis in Tadiwos study is that school managers need to have requisite financial management skills. However, Tadiwos' study did not look at the INSET and financial management skills acquisition nexus. Through this study, it is believed that improved financial management will be experienced in public primary schools especially Bomet County, Kenya.

According to the Ministry of Finance spending plans for 2012/2013, a report in Kenya indicated that the education sector takes up around 21% of the government annual expenditure accounting for the second-largest share of the annual budget. Therefore, distribution was made as follows; Teacher's salaries 50.92%, Free Day Secondary Education (FDSE) 8.45%, Free Primary Education (FPE) 3.56%, Early Childhood Development (ECD) 0.69%, and others inclusive of Research 36.38%. Considering FPE 3.56% in the study is less in compared to the high demand experienced by the Head Teachers in the management of finances in schools. There is a need for the amount allocated to be planned and controlled to match with the educational goals and objectives.

School managers should connect the budget to the plans to avoid failure to function (Mobegi, Ondigi&Simatwa, 2012). Budgeting is the only means by which schools can allocate resources effectively. The School Board of Management (BOM) in Kenya is liable for any misappropriation of collected funds. The Head Teacher through the BOM must seek approval from the County Education Board (CEB) so that they can be allowed to collect and use the funds (Sigilai, 2013). It is necessary that Head Teachers should be trained on the principles governing sound management of funds such as proper recording of all finances in terms of receipts and expenditure for the benefit of learners and school community. However, this study seeks to consider other aspects of Head Teacher's management practices.

A study conducted by Mulwa (2018), sought to investigate the influence of Head Teacher exposure to management training on implementation of public procurement regulations in Kenya and established that majority of the Head Teachers had been inducted on implementation of public procurement regulations. A report indicated that, the training had a positive effect on Head Teachers. A study concluded that Head Teachers induction on public procurement regulations had an effect on implementation of public procurement regulations in public secondary schools. A researcher in the ICEM study expanded the scope of the study by examining all aspects of training under ICEM and not just procurement. A researcher included all aspects of finance management in the study and other Head Teacher management tasks such as curriculum management, student and personnel management and school community relations as well. The study by Mulwa focused on secondary schools. However, the researcher in this study focused on primary schools. Mulwa did not also assess the perceptions of the effectiveness of training and the study did not focus on the procurement topics conducted under ICEM.

It is the Head Teacher's responsibility to is prepare the school budget and make sure the school accounts are audited. The budget should be made in line with school educational needs starting with the most pressing ones and ne must follow the school's financial regulations. An observation was made by Opondo (2016) that, the Head Teachers incur a lot of financial constraints while updating the cash books. Shortage of personnel for accounting and Head Teachers lacking proper financial management skills find it very difficult to accomplish this work. However, the Opondo's study did not explore the role or influence of INSET on the financial management skills of the Head Teachers.

School finance handbook (2016) places more emphasis on regular monitoring and evaluation of financial resources facilitate smooth and proper financial reports prepared for any school. Preparing such statements at least on the monthly basis would create measures, of addressing the financial challenges and resolve them ahead of time. For that reason, school heads should be competent in the school budget preparation and execution in order to link the school improvement plans and the school budget. Above all, school heads should possess budget preparation skills. Such skills help to equip school Heads with competence in procurement practices, for example, acquiring goods and services based on financial principles and guidelines. Afterwards, schools' heads must work diligently to become effective in monitoring and evaluation of the school budget. This is one of the most important duties of school heads, demanding them to manage scarce available school resources through proper management at all levels while focusing on school priorities. However, this is a

guide and only demonstrates the importance of these skills, but does not give examples of how INSET has contributed towards the acquisition or utilization of Head Teachers financial management skills. It is with this in mind that the study focused on teachers' perceptions of influence of INSET on Head Teachers' Financial Management Skills in Public Primary Schools in Bomet County.

### **Purpose of the Study**

The purpose of this study was to investigate teachers' perceptions of INSET influence on Head Teachers' Financial Management Skills in Public Primary Schools in Bomet County, Kenya.

### **Research Hypothesis**

The study was guided by the following research hypothesis: -

**H<sub>0</sub>1:** Teachers' perceptions of INSET do not have a statistically significant influence on Head Teachers' Financial Management Skills in Public Primary Schools in Bomet County, Kenya.

### **Statement of the Problem**

The Government of Kenya has invested heavily in the Education of its citizens. Effort to offer post certification courses aimed at equipping Head Teachers with managerial skills has been put through partnership with various stakeholders. Through the Ministry of Education, the Government of Kenya has made it mandatory for all Head Teachers in Public Primary Schools to undergo INSET to improve their effectiveness and efficiency in the management of schools. In spite of this, Head Teachers in most of the public primary schools in Kenya still lack requisite financial management skills. Recent studies have revealed weaknesses on key areas such as professional knowledge application, time management, and opportunities for professional development, as well as innovation and creativity in teaching. Since teachers are at the centre of implementation of school programs aimed at delivery of quality education, their perception of Head Teachers' financial management skills is of great importance. If Head Teachers lack requisite financial management skills, then the teachers' effectiveness in curriculum delivery will be affected. Limited research exists on teachers' perception of INSET and acquisition of Head Teachers' financial management skills. It is with this in mind that this study was carried out on teachers' perceptions of INSET influence on Head Teachers' financial management skills to fill the existing gap.

## **II. Research Design and Methodology**

### **Research Design**

Research methodology is the approach adopted by researchers in performing their study. It demonstrates how researchers articulate their problem and purpose, as well as how they present their findings based on the data collected during the study period (Kothari, 2015). This study adopted pragmatism approach as a world view arising out of actions, situations and consequences rather than antecedent conditions. This allows the researcher to use mixed methods research and utilize a mixed approach that recognizes themes that connect quantitative and qualitative research. This approach is relevant to this study because of the intention to understand teachers' perception of INSET influence on Head Teachers' management skills.

The study was designed to determine teachers' perceptions of INSET on Head Teachers' management skills in Public Primary Schools in Bomet County, Kenya. The study was structured basically with the framework of descriptive research design. Descriptive survey research design is best adapted to obtain personal and social facts, beliefs and attitudes (Kothari, 2015). This type of research would assist to describe the characteristics that exist in the population. According to Mugenda (2011), descriptive research design is appropriate in collecting data that describe, explore and help the researcher to understand social life.

### **Location of the Study**

The study was carried out in Bomet County, Kenya. Bomet is situated in the South Rift region of Kenya and is bordered by Kericho County to the North West, Nyamira County to the South West, Narok County to the South and Nakuru County to the North East. The region lies between longitudes 36° East and 34° East of Greenwich Meridian and between latitudes 0° and 2° South of the equator.

### **Target and accessible Population**

The study focused on all 3320 public primary teachers employed by Teachers' Service Commission (TSC) teaching in Bomet County. Moreover, the study targeted 450 public primary Head Teachers, 5 Sub-County Directors of Education and 1 County Director of Education from Bomet County for the year 2021 (MOE, 2020). The role of the Teachers in helping the Head Teachers in the implementation of management skills in schools cannot be overlooked. It is with this in mind that the study investigated their perceptions of the influence of INSET on Head Teachers' management skills.

**Sample Size and Sampling Procedures**

The study used multi-stage sampling to select the Public Primary Schools because of different categories and type which comprises of day, boarding, single-sex and co-educational. The County is also comprises of 5 Sub-Counties. This sampling is useful to the study because it simplifies data collection as by cohorts. Quantitative sampling strategies were applied since they focus on generalized results, and typically collect data from a large number of individuals in a study. A sample size of about 332 teachers, 45 Head Teachers, 5 Sub-County Directors of Education and 1 County Director of Education was purposively selected for the study. The total number of the participants to be involved in the study was 383 respondents.

Table 1 shows the selected samples of the respondents.

**Table 1: Bomet County Sample of Respondents**

Sub-County	Teachers		Head Teachers		Sub-county Director of Education	
	No	%	No	%	No	%
Konoin	62	10	9	10	1	100
Sotik	74	10	9	10	1	100
Chepalungu	62	10	9	10	1	100
Bomet Central	70	10	9	10	1	100
Bomet East	64	10	9	10	1	100
<b>Total</b>	<b>332</b>	<b>10</b>	<b>45</b>	<b>10</b>	<b>5</b>	<b>100</b>

The results obtained using Mugenda (2015)'s suggestion indicates that 332 teachers, 45 Head teachers and 5 Sub- County Directors of Education were involved. Seven (7) teachers were selected from each sampled school using simple random sampling technique to make a total of 332 teachers based on participation in the management of respective schools. Teachers were selected depending on the number found in given school.

Each selected school was represented by a Head Teacher, who was selected using purposive sampling. The researcher specifically handpicked Head Teachers who have undergone In-service Education and Training programme by KEMI.

Each selected sub-county was represented by Sub-County Director of Education while the county was represented by the County Director of Education based on purposive sampling. Purposive sampling includes the selection of those participants who portrays the desired characteristics and hence capable of providing the required information. Purposive sampling is appropriate for selecting respondents who are knowledgeable about a phenomenon and can communicate their experience (Emerson, 2015). Table 2 shows the target population and the sample size of the study.

**Table 2: Target Population and Sample Size for the Study**

Respondent(s)	Target Population	Sample Size	Percentage (%)
County Director of Education	1	1	100
Sub-County Director of Education	5	5	100
Head Teachers	450	45	10
Teachers	3,320	332	10
<b>Total</b>	<b>3,776</b>	<b>383</b>	

**Data Collection Instruments**

The study used three instruments to collect both quantitative as well as qualitative data, namely: questionnaires, interview guides and observation checklists. Study instruments were designed by the researcher with the help of the supervisors.

**Questionnaires**

A questionnaire is an instrument through which data can be collected and measured from a variety of sources logically (Rouse, 2017). In this study, data was collected using questionnaires for teachers and Head Teachers. The used of questionnaire relied upon the respondents' sample (Teachers and Head Teachers) which were high, hence impossible to use other instruments for data collection. Questionnaires comprised of open ended and closed ended questions. Open ended questions provide more freedom to the respondents to answer the questions, while closed ended questions limit the respondents to specify the responses purposively for quantifying.

Questionnaires contained Teachers' Questionnaire (TQ) Appendix I, and Head Teachers' Questionnaire (HQ) Appendix II. The questions were designed with reference to the four objectives of the study. Questionnaires were sub-divided into two sections. Section A was used in generating demographic information of the respondents which includes gender, age, sex, academic qualification, teaching experience. Section B of the instruments contained items on Head Teachers' management skills.

The respondents were required to indicate their level of agreement based on the statements seeking their opinions. Each of the items were rated based on 5- point Likert Scale given as: 5=Strongly Agree, 4=Agree, 3=Neutral, 2=Disagree, 1=Strongly Disagree, purposively for quantification of variables and to evaluate the responses. This study adopted drop and pick method during administration of the questionnaires. The method was appropriate because it measures attitudes and points more information from respondents.

### **Interview Guides**

The study used a structured interview through pre-formulated questions strictly regulated based on the order of the questions in the tool. The Sub-County Directors and County Director of Education were interviewed to seek their views of INSET influence on Head Teachers' management skills in their respective schools. It also helped establish the level of support provided to them.

### **Observation Checklist (OC)**

An observation checklist with 12 closed ended items was used in the study to collect information on perception on Head Teachers' management skills in Public Primary Schools in Bomet County, Kenya. Observation checklist was designed with reference to the objective of the study.

### **Validity and Reliability of the Research Instruments**

The study adopted content validity which according to Creswell (2013), ask whether items measure the content they were intended to measure. Thereafter, questionnaires and interview schedules were checked whether all the objectives have been included and are accurate. The researcher sought assistance from the supervisors who assessed the relevance of each item in the instrument to the objectives. The evaluation reports from the experts informed the refinement of the data collection tools to enhance content validity.

Prior to reliability testing, a pilot study was conducted in Kericho County. Reliability of the data collection instruments was measured using Cronbach Alpha coefficient. Cronbach's alpha is a measure of internal consistency, that is, how closely related a set of items are as a group. According to Drost (2011), if Cronbach Alpha coefficient is found to be 0.70 or higher, then the reliability obtained is guaranteed but if it is less than 0.70 then the instrument will be deemed unreliable in which case adjustments will be necessary (Drost, 2011). The reliability results for the teachers' questionnaires were as provided in Table 3.

<b>Cronbach's Alpha</b>	<b>N of Items</b>
.775	41

N refers to the number of questionnaire items in this case 41 items were used. The tool for teachers was adopted as it is since the reliability score of 0.775 was higher than the recommended correlation coefficient threshold. The reliability results for the Head Teachers questionnaires were as provided in Table 4.

<b>Cronbach's Alpha</b>	<b>N of Items</b>
.715	42

N refers to the number of questionnaire items, whereby N = 42.

The tool Head Teachers was adopted given that the score of 0.715 was higher than the recommended correlation coefficient at 0.7. When data is reliable, it is dependable, genuine, trustworthy and sure and unflinching (Mohanjan, 2017). Cronbach's Alpha was used to estimate the reliability of the instruments since it is less conservative in estimating reliability than test/retest. Alpha value equal or greater than 0.7 is considered to be reliable (Tavakol&Dennick, 2011).

### **Data Collection Procedures**

A researcher obtained an introductory letter from the Board of Post Graduate Studies of University of Kabianga to be used in obtaining a research permit from National Commission for Science, Technology and Innovation

(NACOSTI). After obtaining research permission from NACOSTI, a visit was made to County Director of Education (CDE) and County Commissioner (CC) for research authorization letter before visiting schools.

Research permit and self-introductory letter were presented to the relevant authorities of the schools from where data was collected. Once permission was granted in schools, the researcher made a visit to the selected schools, created rapport with respondents and explained the purpose for which the study was being conducted and then administered the questionnaires to the respondents. Once the questionnaires were filled and completed, they were collected.

### **Data Analysis and Presentation**

Data analysis involves the process of analyzing data and interpreting the meaning from the respondents' experience, then reducing the data into themes, and lastly representing the data in discussion (Carter, Lukosius, DiCenso, Blythe & Neville, 2014). Since the study was dealing with both qualitative and quantitative data, the researcher computed both quantitative and qualitative analysis approaches.

Quantitative analysis approaches include computation of descriptive and inferential statistics. Qualitative data was organized, put into categories, themes and patterns that analyzed and interpreted (Mugenda&Mugenda, 2003). Qualitative data was then presented in frequency, tables, bar graphs and percentages.

Descriptive statistics were employed and this involved computing frequency distributions, mean, percentages and standard deviation to determine teachers' perception of INSET programme on Head Teachers' managerial skills' variables. Descriptive statistics offered methods that were applied to interpret the relationship between variables.

Inferential statistics comprised the Pearson correlation (r) and Regression analysis. The associations depicted by Pearson correlations was considered statistically significant when the p value is less than 0.05 ( $p < 0.05$ ). The regression analysis was aimed at establishing the relationship between the independent and dependent variables. The golden rule was to reject the null hypothesis when the p value is less than 0.05 ( $p < 0.05$ ), and accept the null hypothesis when the p value is greater than 0.05 ( $p > 0.05$ ).

Qualitative data analysis is the range of processes and procedures whereby we move from qualitative data that have been collected into some form of explanation, understanding or interpretation of people and situation being investigated (Sutton & Austin, 2015). Qualitative data generated from the open-ended questions in the research instruments, was organized in themes and patterns categorized through textual analysis. The output from qualitative analysis will be presented in prose form (narrations).

### **Ethical Considerations**

According to Kelly, Dittloff et al (2013), a study is supposed to observe some ethics for trustfulness. The respondents were assured that data collected was to be kept confidentially and that any other information would be treated with utmost confidentiality. Additionally, the respondents will be encouraged to participate at their own free will. Originality of the data collected by citing the source will also be ensured. This will be provided for to avoid plagiarism which is unethical in research. The data collected will be used for the intended purpose only.

## **III. Results and Discussion**

### **Respondents Response Rate**

The researcher distributed 383 questionnaires targeting teachers and head teachers, in Public Primary Schools in Bomet County, Kenya. Data was also collected from Sub-County Directors of Education, and County Directors of Education. An analysis of the response rate of the respondents during data collection was done. Table 5 shows the response rate per category of respondents.

**Table 5: Respondents Response Rate**

<b>Response Category</b>	<b>Target</b>	<b>Actual</b>	<b>% Response</b>
Head teachers	45	41	91%
Teachers	332	287	86%
Sub-County Directors of Education	5	5	100%
County Directors of Education	1	1	100%
<b>Total</b>	<b>383</b>	<b>334</b>	<b>87.2%</b>

The results in Table 5 show that the researcher was able to obtain a response from 41 head teachers 287 teachers, 5 Sub-County Directors of Education, and 1 County Director of Education thus translating to an average rate of 87.2%. This was adequate to enable the researcher to come up with reliable conclusions and recommendations. Dommeyer, Baum, Chapman, and Hanna, (2002) reported that the acceptable response rate for on-paper surveys is 75%, therefore the attained percentage was good and found acceptable to the researcher.

**Demographic Characteristics**

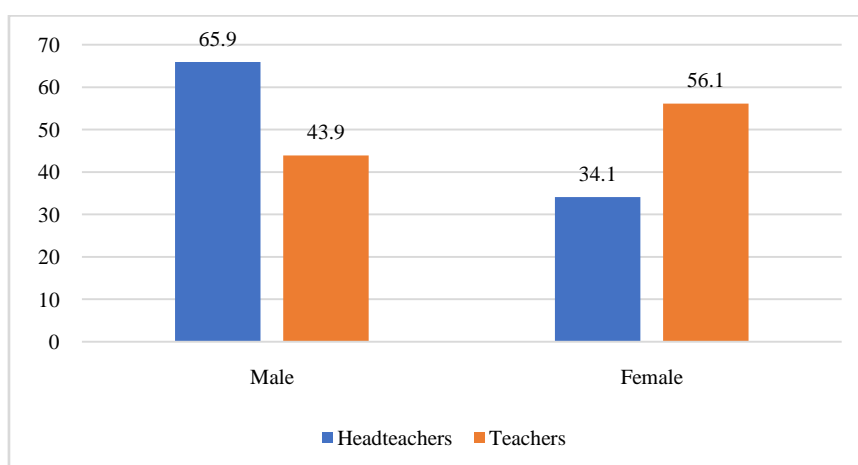
This section presents the findings related to the demographic characteristics of the study and this includes the respondents' gender, age, qualifications and work experience.

**i) Respondents' Gender**

The responses with respect to the gender of the respondents for the two categories (Head Teachers and Teachers) were as presented in Table 6 and Figure 1.

**Table 6: Respondents' Gender**

Response	Head Teachers		Teachers	
	Frequency	Percentage	Frequency	Percentage
Male	27	65.9	126	43.9
Female	14	34.1	161	56.1
<b>Total</b>	<b>41</b>	<b>100</b>	<b>287</b>	<b>100</b>



**Figure 1: Respondents' Gender**

The results in Table 6 and Figure 1 show that 65.9% of the head teachers and 43.9% of the teachers were male respondents, while 34.1% of the head teachers and 56.1% of the teachers were female. This implied in majority of the primary schools, Head Teachers positions were occupied by males, while majority of the teachers were female.

**ii) Age of Respondents**

The responses with respect to the age of the respondents for the two categories (Head Teachers and Teachers) were as presented in Table 7.

**Table 7: Age of Respondents**

Response	Teachers		Head teachers	
	Frequency	Percent	Frequency	Percent
18 years to 27 years	26	9.1	0	0
28 years to 37 years	51	17.8	0	0
38 years to 47 years	195	67.9	31	75.6
48 years or above	15	5.2	10	24.4
<b>Total</b>	<b>287</b>	<b>100</b>	<b>41</b>	<b>100</b>

The results provided in Table 7 show that, 75.6% of the head teachers and 67.9% of the teachers were in age bracket of 38 years to 47 years. The results also reveal that 24.4% of the head teachers and 5.2% of the teachers

were aged 48 years or above, whereas of the head teachers and 17.8% of the teachers were aged 28 to 37 years, while 9.1% of the teachers were aged 18 to 27 years. This implied that in both cases majority of the respondents participating in the study were in the age bracket of 37 years or above.

**iii) Respondents' Highest Level of Education**

The results showing the respondents' highest level of education was as captured in Table8.

**Table 8: Respondents' Highest Level of Education**

Response	Teachers		Head teachers	
	Frequency	Percent	Frequency	Percentage
P1 Certificate	233	81.2	0	0
Diploma	51	17.8	7	17.1
Bachelor	5	5.9	32	78
Masters	0	0	2	4.9
<b>Total</b>	<b>287</b>	<b>100</b>	<b>41</b>	<b>100</b>

The findings in Table 8 show that a majority of the teachers had P1 certificate as their highest academic qualification, while majority of the head teachers had degree as their highest attained level of education. The implication for the study is that the researcher was able captures views across various educational qualifications and this eliminating the possibility of bias on the basis of level of education.

**iv) Respondents Working Experience**

The results with respect to the respondents' (head teachers and teachers) working experience was as presented in Table 9.

**Table 9: Respondents Working Experience**

Response	Teachers		Head teachers	
	Frequency	Percent	Frequency	Percent
6 to 10 years	177	61.7	26	63.4
11 to 15 years	62	21.6	9	22
Above 16 years	48	16.7	6	14.6
<b>Total</b>	<b>287</b>	<b>100</b>	<b>41</b>	<b>100</b>

The results in Table 9 reveal that 61.7% of the teachers, and 63.4% of the head teachers has worked in their respective employment positions for a period of 6 to 10 years, 21.6% of the teachers, and 22% of the head teachers has worked for a period of 6 to 10 years, while 16.7% of the teachers, and 14.6% of the head teachers has worked for a period of 6 to 10 years. This implied that the participants had a working experience long enough to provide information of the effects of INSET on the Head Teachers deliverables.

**Teachers perception of the Influence of INSET on Head Teachers' Financial Management Skills**

Objective of this study sought to determine teachers' perceptions of the influence of INSET on Head Teachers' Financial Management Skills in Public Primary Schools in Bomet County, Kenya. Since this is a quantitative study, the objective had a corresponding hypothesis.

Objective one sought to determine teachers' perceptions of INSET influence on Head Teachers' Financial Management Skills in Public Primary Schools in Bomet County, Kenya. The study found that the Head Teacher was able to prepare financial records (receipts and expenses) for their school. Most of the head teachers indicated most of the Head Teachers were not able to prepare required all financial records (incomes and expenses) for their school. The study shows that most of the teachers are not sure whether the Head Teacher does not experience difficulties when preparing for the financial audit(s). The teachers felt that the Head Teacher did not have the requisite skills to maintain cash and bank reconciliations. Most of the head teachers were not able to utilize modern technologies to prepare school budgets. They had difficulties in explaining budgeting information to stakeholders. There was a positive Pearson correlation between INSET and Financial Management Skills as follows: ( $r = 0.093^*$ ,  $p = 0.117$ ); a negative Pearson Correlation between INSET content and financial management skills at ( $r = -0.057$ ,  $p = 0.333$ ); a positive Pearson correlation between INSET implementation and financial management skills at ( $r = 0.204$ ,  $p = 0.001$ ;  $p < 0.05$ ); and a positive Pearson correlation between INSET Follow up components and financial management skills at ( $r = 0.037$ ,  $p = 0.530$ ).



The hypothesis stated that teachers' perceptions of INSET do not have a statistically significant influence on Head Teachers' Financial Management Skills in Public Primary Schools in Bomet County, Kenya. The basis of accepting or rejecting the null hypothesis is in Table 10.

**Table 10: Beta Coefficients**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.433	.249		9.788	.000
INSET Dimensions	.130	.074	.104	1.761	.079

a Dependent Variable: Financial Management Skills

The results in Table 10 of the study shows that since the p value associated with INSET implementation was 0.079, which is greater than 0.05 ( $p > 0.05$ ), the null hypothesis is accepted and therefore, the study holds that INSET did not significantly influence on Head Teachers' financial management skills.

#### IV. Conclusions

The study concludes that despite the adoption of INSET for primary school Head Teachers, most of the head teachers in Bomet County still lacked requisite financial management skills such as book keeping skills, resource utilization skills, and budgeting skills. This shown by the fact that most of the head teachers were not able to prepare financial records (receipts and expenses) for their school, they did not have the requisite skills to maintain cash and bank reconciliations, and were not able to utilize modern technologies to prepare school budgets. They also experienced difficulties in discussing the financial reports with stakeholders.

#### Recommendations

- i. School managers should provide feedback to the INSET trainers to show appreciation of their work. This will help them identify areas of weakness, for instance, inability to comprehend financial management aspects.
- ii. School managers should make sure that they design their own written school policy on INSET. The design of the INSET programme for Head Teachers needs to be reviewed to ensure that it captures all the required content that is relevant to the individual.

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