

Investigation Of Principals' Budget Monitoring And Evaluation On Financial Performance In Public Secondary Schools In Murang'a East Sub- County, Murang'a County, Kenya

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Abstract

The purpose of the study was to assess the influence of principals' budget monitoring and evaluation on financial performance in public secondary schools in Murang'a East Sub- County. Mixed methods technique was used in this research, combining quantitative information as well as qualitative data where questionnaires, interview schedules and document analysis guides were primary methods used to gather information. Quantitative data was gathered through questionnaires and qualitative data was gathered through document analysis and interview schedules. Descriptive design was used in the study as it explains the situation as it is on influence of principals' monitoring and evaluation practices on financial performance in Murang'a East Sub-County public secondary schools without any manipulation. Selected sampled public secondary schools in Kenya's Murang'a County, specifically Murang'a East Sub-County, formed the location of the study. The targeted respondents were all 31 public secondary schools, consisting of 31 Principals, 623 teachers, 300 members of BOM and 31 Accounts clerks or Bursars in Murang'a East Sub- County secondary public schools, and 1 County finance auditor. A total of 986 participants targeted was chosen. Use of Yamane's formular gave a total sample size of 9 Principals, 9 bursars or accounts clerks, 186 teachers, 90 BOMs and the County Financial Auditor. Findings indicated that budget monitoring and evaluation is inadequately organized in secondary schools of which has disabled schools to attain reduced expenses, increased revenue, limited liabilities as well enhance level of employees' satisfaction. However, the study recommends that besides instituting budget monitoring and evaluation practices, the Ministry for Education ought to carry out regular evaluation of accomplishment of budget appropriation in schools.

Keywords: *Principals, Budget Monitoring and Evaluation, Financial Performance, Public Secondary Schools.*

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I. Introduction

Financial Budgeting is an important factor in effective running of a school. A lot of funds are used in operations of schools hence to make better use of those resources depends upon transparency as well as answerabilities from individuals responsible. Budgeting of finances is based on the fact that quality education is fundamental for individuals to successfully pursue their individual goals as well as be equipped with necessary knowledge, skills as well as attitudes to contribute to social as well as political development. Consequently, benefits derived from investing in education have resulted in governments investing in education. For instance, in advanced nations, tertiary education is normally funded partially and occasionally wholly by the government as is the case in Britain (Nesdale, 2002), United States of America (World Bank, 2005) and Japan (Perez, Utsumi and Nakamura, 2010).

However, the situation in most African countries is different. In South Africa, school expenditures are subsidized by allocation from government funds in order to make these school budgets complete and for seamless operation, tuition fees are required. In addition, the South African School Act (SASA) stipulates that majority of parents in secondary schools can decide whether or not tuition fees for students are imposed including amounts payable. According to circular 13 of 2000, the government of South Africa, School Governing Body (SGB), headteachers and members of finance board shall keep records of money received and spent. They must also ensure that school funds are utilized in accordance with directives as may be issued by the head of department (Veriava,2012).

In Murang'a County, just like other parts of the world, school principals are charged with the responsibility of ensuring school finances are well administered. In accordance with Education Act 2010, the

school principal is a significant chief accountant for the school and answerable to authorities such as Board of Management (BOM) for use and control of school finances (Kenyan constitution cap 211, 2010). Several concerns on financial management by principals in secondary schools has continued to be raised as principals have consistently been accused of misappropriation of finances as well as misuse of funds. Consequently, principals have come to bear setbacks from public outcry and from various educational stakeholders in poorly managed schools and this dissatisfaction with how principals have budgeted for funds have resulted to school upheavals and disasters in these institutions.

A report by an educational task force on students' unrest and discipline further indicated that school managers lacked skills in management on areas such as planning, budgeting, expenses control, procurement procedures, book keeping and human resource management (Chepkonga, 2006). Budget monitoring and evaluation are critical process in management of finances that normally enhance productive use of resources in order to achieve financial goals (Abdikadir, Mary and Kimamo, 2019).

Budget monitoring and evaluation is essential in that it assists schools in identification of resources misappropriation, provide opportunity to correct discrepancy and prevent it from occurring in future. However, principals being accused for misuse of funds as well as embezzlement of funds (Kasoa, 2008) is a clear indicator of inadequate budget monitoring and evaluation of finance allocations and hence need to assess impact of budget monitoring and evaluation on financial success in secondary public schools. Budget reports are documents that present a single school's various budgets at any given time.

II. Statement Of The Problem

A key concern for the general public and the government at large is to provide and ensure accessibility to better quality education to all learners, leading to higher proportions of funds being allocated to the ministry of education. It is emphasized that it is the government's mandatory obligation to enhance financial achievement in public secondary schools by providing and ensuring productive use of resources; and in this regard, 21% of the total government revenue in Kenya was directly channeled to the ministry of education in the financial year 2012-2013 (Coopers, 2012; Muricho and Chang'ach, 2013).

However, there is still a serious challenge of financial performance in Kenyan public secondary schools because there are unprecedented high fees charged to students despite the National Government funding the Ministry of Education with billions of shillings. According to the Ministry of Education fee guidelines (2020), for free day public high school each learner receives an allocation of ksh 22,244, but some parents continue to cite lack of funds to transit their pupils to high schools due to hiking charges. Also, on issues concerning ability to achieve educational obligations, poor financial judgements have been made, contrary to the expectations of the Kenyan education system as well as the applicability of cost-based provision of education.

In addition, it has been noted that institutions generally seldom adhere to set budget formulation procedures (Magak,2013; Samantha and Wario, 2020; Glennerster and Mbiti,2011; Adan, 2017). In Kiharu constituency, Murang'a East Sub- County, school projects have not been brought into completion as planned. For example, in the financial year 2015-2016 only 2 projects were completed out of the planned 6. Furthermore, in the financial year 2017-2018, only 4 projects were completed out of 13. There also exists situations of misappropriation of resources despite existence of budgeting regulations and procedures from Ministry of Education (Beatrice, 2019). What all this means is that financial performance in public secondary schools is still a complex problem; and what the authors above seem to be pointing to is the existing need to evaluate the influence of secondary school principals' budgetary strategies on financial performance.

III. Research Objective

To assess the influence of budget monitoring and evaluation on financial performance in public secondary schools in Murang'a East Sub- County.

IV. Research Hypothesis

Ho There is no statistically significant influence of budget monitoring and evaluation on financial performance of public secondary schools in Murang'a East Sub- County.

V. Empirical Literature Review

Principals' Budgetary Monitoring And Evaluation And Financial Performance In Public Secondary School

Monitoring and evaluation are customs and logistics set up to make sure the resources of a school are well safeguarded and dependable as concerns financial reporting (Suleiman, 2008). Additionally, monitoring and evaluation are detailed internal controls which are embedded within organizations, and they consist of prevention and monitoring controls. Prevention controls restrict an intended activity from occurring while monitoring controls aim at identifying activities that have occurred but were not planned (United Nations Development

Program, 2021). Therefore, monitoring and evaluation is a necessary governance and management function in all schools but with separation of ownership and management (Findex Group Limited, 2021). Monitoring and evaluating operation of institution funds is necessary for answerability as well as development goals for monitoring and evaluation prepare data on what prepared budget literally give above aims for use of school assets as dispatched in budget appropriation (Organization for Economic Co-operation and Development, 2017).

Wakida (2015) research carried out in Florida to assess Internal Controls on Financial Management argues that internal monitoring and evaluation in financial performance is critical as things can get worse and graft can and does occur. This therefore makes it necessary for all school to create protective measures for ensuring schools sufficiently attain financial obligations (American Institute for Certified Public Accounts, 2007). Nevertheless, this can also be achieved through executing adequately monitoring and evaluation practices on a framework with components such as hazard judgement, control environment, control activities, and communication. In Denmark, it is noted that school boards of management have a responsibility in monitoring and evaluating school budgets because it is their duty to set guidelines along with future goals for institutions to follow up on school budget policies (Organization for Economic Co-operation and Development, 2017).

In research carried out in South Africa to determine the effectiveness of internal control systems in evaluating financial resources at the Gauteng Department of Education, Emanuel (2013) contends that evaluation is an essential means of verifying the financial resources within the department. The department can only obtain a sophisticated certified audit results if its monitoring and evaluation processes are strengthened (Emmanuel, 2013). As a result, evaluation and monitoring are crucial tools that can support effective and remarkable resource management in schools. Munge, Kimani and Ngugi (2016) in Kenya, carried out a study to assess determinants of financial administration in Nakuru County's public secondary schools.

The study observed situations of powerful financial controls in monitoring and evaluation; meaning finances were well utilized by involvement of board of management and teachers due to availability of control measures put in place in schools. However, it was still noted that there was unpreparedness in financial conversations across departments together with stakeholders' engagement to the point of allocation of financial resources and disbursement.

VI. Research Methodology

Mixed methods technique was used in this research, combining quantitative information as well as qualitative data where questionnaires, interview schedules and document analysis guides were primary methods used to gather information. Quantitative data was gathered through questionnaires and qualitative data was gathered through document analysis and interview schedules. The purpose of mixed methods approach was particularly useful in identifying discrepancies between the data obtained from both quantitative and qualitative data sources. Additionally, it ensured that the study results were based on respondents' knowledge and provided the study a voice (Wisdom and Creswell, 2013).

Descriptive design was used in the study as it explains the situation as it is on influence of principals' budgetary practices on financial performance in Murang'a East Sub-County public secondary schools without any manipulation. Qualitative data and quantitative data were collected at the same time then the findings compared from qualitative and quantitative data then the analysis completed separately. The rationale for this layout was to adopt qualitative and quantitative information to more precisely assess and understand the influence among variables of interest; as depicted in figure 1.

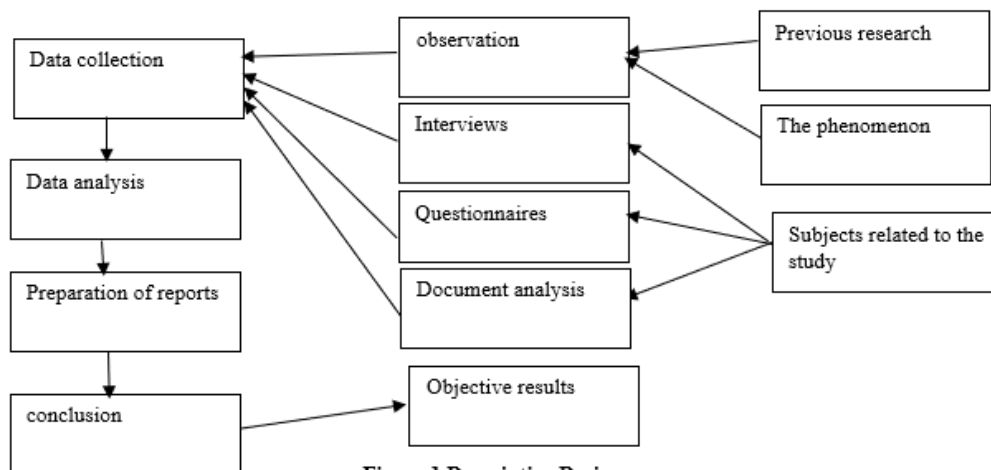


Figure 1 Descriptive Design
Source (Research Gate, 2023)

Figure 1 above demonstrates how descriptive design was applied during the study whereby both qualitative and quantitative data was gathered separately, analyzed separately but conclusions drawn together. The targeted respondents were all 31 public secondary schools, consisting of 31 Principals, 623 teachers, 300 members of BOM and 31 Accounts clerks or Bursars in Murang'a East Sub- County secondary public schools, and 1 County finance auditor hence in total 986 participants was chosen. A sample of 9 secondary schools was chosen which is 30% of total 31 public schools; but in order to obtain an adequate sample relevant to the aims of the study, Yamane's formulae was adopted as follows:

$$N = \frac{Z^2 Pq}{e^2}$$

Where N = desired sample

Z= Standard normal deviation set at 1.96 (95% confidence level)

P= Portion of targeted participants

In this case specific characteristics are participants who are supposed to comply to budgetary practices taken as 0.74229 (74.229%)

$$q = 1 - p$$

e = the study's degree of error (0.05) allowed because the confidence level is set at 5% meaning that a 95% confidence level is reached.

$$\begin{aligned} \text{Therefore, desired sample } N &= \frac{1.96^2 \times \{0.74229 \times (1 - 0.25771)\}}{0.05^2} \\ &= \frac{(1.96 \times 1.96) \times (0.74229 \times 0.25771)}{0.05 \times 0.05} \\ N &= 295 \end{aligned}$$

To create 4 different sampling units, cluster sampling was adopted grounded on zone counts in Murang'a East Sub-County. From each zone, 2 principals and 2 bursars or accounts clerks were chosen using simple random sampling techniques for Gikindu, Gatari and Kimathi zone and 3 Principals and bursars or accounts clerks from Municipality zone due to the high concentration of public secondary schools in municipality zone compared to the other three zones. At the same time, from each zone, 46 teachers were selected for Gikindu, Gatari and Kimathi zone and 48 teachers for Municipality zone. 22 BOMs were selected by use of simple random sampling from Gikindu, Gatari and Kimathi zone and 24 BOM members from Municipality zone. The County Financial Auditor was also considered for the research. This gave a total sample size of 9 Principals, 9 bursars or accounts clerks, 186 teachers, 90 BOMs and the County Financial Auditor.

VII. Research Findings And Discussions

Report On Findings On Principals Monitoring And Evaluation Practices Influence On Financial Performance In Public Secondary Schools

The research third objective was to evaluate how public secondary schools' financial performance is impacted by the principals' monitoring and assessment procedures. Teachers and BOM members provided information and the findings were calculated and displayed in Table 1.

Table 1 Results on Frequency of Conducting Budget Monitoring and Evaluation Practices

Key F- Frequency, %- Percentage

Monitoring and evaluation Practices		Very Often	Often	Rarely	Not Often
		4	3	2	1
Budget reviews	F	74	107	48	21
	%	29.60	42.80	19.20	8.40
Cost effectiveness analysis	F	43	145	38	24
	%	17.20	58.00	15.20	9.60
Cost benefit analysis	F	48	120	58	24
	%	19.20	48.00	23.20	9.60

Source; Researcher, 2024

Table 1 indicates 29.60% (74) of teachers and BOM members illustrated that most secondary schools very often carry out budget reviews for monitoring and evaluation of budgetary practices, 42.80% (107) revealed that schools often do budget reviews, 19.20% (48) reported rarely, while fair minority of 8.40% (21) indicated schools do not often carry out budget reviews for monitoring and evaluation of budgetary practices. However, 17.20% (43) of the teachers and BOM members reported that secondary schools very often carry out cost effectiveness analysis to obtain feedback from monitoring and evaluation, a fair majority 58.00% (145) reported that schools often do, 15.20% (38) revealed that schools rarely do, whereas 9.60% (24) show that schools do not often do cost effectiveness analysis. On cost benefit analysis 19.20% (48) of teachers and BOM members reported

that schools very often carry out cost benefit analysis, a fair majority 48.00% (120) reported that schools often do, 23.20% (58) reported that schools rarely conduct whereas 9.60% (24) believed that schools do not often do.

These results corroborate claims made by Hansen and Mowen (2011) that use of budget in application and utilization of budgets ensures that finances are well utilized based on priorities or demands of the schools' operations. Therefore, these results demonstrate the notion that budget control guarantees that companies may effectively accomplish their goals. Stated differently, budget monitoring and assessment gives schools administrators a way to make sure funds are used effectively to meet predetermined performance requirements.

Table 2 Results on Teachers' and BOM Members Views on Influence of Budget Monitoring and Evaluation Practices on Financial Performance in Public Secondary Schools

Key SA – Strongly Agree, **A**- Agree, **U**- Undecided, **D**- Disagree, **SD**- Strongly Disagree, **F**-Frequency, %-Percentage

Test Items		Ratings				
		SA	A	U	D	SD
Budget reviews is often done in monitoring and evaluation to enhance reduced expenses, increased revenue, limited liabilities and employee's level of satisfaction in my school.	F %	45 18.52	114 46.91	40 16.46	20 8.23	24 9.88
Cost effectiveness analysis during monitoring and evaluation has enhanced reduced expenses, increased revenue, limited liabilities and employee's level of satisfaction in my school.	F %	44 17.32	92 36.22	40 15.75	34 16.55	36 14.17
Cost benefit analysis of my school during monitoring and evaluation has enhanced reduced expenses, increased revenue, limited liabilities and employee's level of satisfaction.	F %	25 10.00	90 36.00	58 23.20	34 13.60	43 17.20

Source; Researcher, 2024

Table 2 illustrates that a fair minority 18.52% (45) of teachers and BOM members strongly agreed with propositions that budget reviews is often done in monitoring and evaluation to enhance reduced expenses, increased revenue, limited liabilities and employee's level of satisfaction in secondary public schools. Moreover, 46.92% (114) agreed, 16.46% (40) were undecided, 8.23% (20) disagreed whereas 9.88% (24) strongly disagreed. The study also revealed that 17.32% (44) of the sampled teachers and BOM members strongly agreed with the propositions that cost effectiveness analysis during monitoring and evaluation has enhanced reduced expenses, increased revenue, limited liabilities and employee's level of satisfaction in secondary schools as did 36.22% (92) agreed. However, 15.75% (40) of the sampled teachers and BOM members were undecided, 16.55% (34) disagreed whereas 14.17% (36) strongly disagreed.

These findings are in support of the arguments by Kung (2013) that through monitoring and evaluation, budget control provides a school with the necessary information necessary for its operations and performance in financial management. These findings ascertain that use of monitoring and evaluation as a control mechanism makes sure that finances are used according to an established set of objectives and priorities. That is, budget control ensures that schools are facilitated to achieve their objectives in a manner that is efficient.

It was also observed that 10.00% (25) of the sampled teachers and BOM members strongly agreed with the propositions that cost benefit analysis during monitoring and evaluation has enhanced reduced expenses, increased revenue, limited liabilities and employee's level of satisfaction in secondary schools as did 36.00% (90) who agreed. However, 23.20% (58) were undecided, 13.60% (34) disagreed whereas 17.20% (43) strongly disagreed. These findings affirm arguments of Anderson (2013) that monitoring the budget is a school management function that encompasses frequently re-examining accounting records then reporting procedures, considering regularly carrying out bank reconciliation as well preparing trial balances monthly. This attest that checking of programs against goals achieved is an approach of Performance Based Budgeting (PBB) which is of strategic important because of rise and fall of resources due to universal financial instability.

These findings are consistent with arguments of Breul and Moravitz (2017) that budget control systems are there to ascertain that those mandated to spend the money are kept in check. Breul and Moravitz (2017) argued that profound follow up of budget can be used to compare budget plan with the actual results and school managers determine and perhaps conduct amendments. These propositions are denotive of the fact that at the end of a planning period, the budget enables managers rate performance, identify troublesome areas, obstructs and dispense solutions to these predicaments. This denotes the fact that budget monitoring and evaluation ought to be a recurrent as well continuing part of management responsibilities reason being it facilitates in describing the procedure of operations among giving a means via which to test the performance once the errand has been accomplished.

VIII. Report On Inferential Findings On Influence Of Principals' Budget Monitoring And Evaluation Practices On Financial Performance In Public Secondary Schools

To validate the potential disparity between how often schools carry out budget monitoring and evaluation on financial performance, data was gathered on frequency of compliance to budget monitoring and evaluation practices; budget reviews, cost effectiveness analysis, cost benefit analysis and results are illustrated in Table 3:

Table 3 Results of Frequency of Budget Monitoring and Evaluation Practices
Key SA – Strongly Agree, A- Agree, U- Undecided, D- Disagree, SD- Strongly Disagree

Test Items	Frequencies				
	SA	A	U	D	SD
Budget reviews is often done in monitoring and evaluation to enhance reduced expenses, increased revenue, limited liabilities and employee's level of satisfaction in my school.	45	114	40	20	24
Cost effectiveness analysis during monitoring and evaluation has enhanced reduced expenses, increased revenue, limited liabilities and employee's level of satisfaction in my school.	44	92	40	34	36
Cost benefit analysis of my school during monitoring and evaluation has enhanced reduced expenses, increased revenue, limited liabilities and employee's level of satisfaction.	25	90	58	34	43

Source; Researcher, 2024

Table 3 illustrates that in schools where there is regular monitoring and evaluation of budgeting process, a high financial performance is observed and few incidences of embezzlement or fraud are reported. These data affirm the prepositions of Breul and Moravitz (2017) that budget control systems are there to ensure that those mandated to spend the funds are audited. Breul and Moravitz (2017) further argued that outright follow up of budget can be used for comparison between budget plan with actual outcome and school managers ascertain and perhaps make modifications. These data were subjected to chi-square and results demonstrated in Table 4.

Table 4 Results on Teachers and BOM Members Frequencies of Monitoring and Evaluation Practices on Financial Performance

Key SA – Strongly Agree, A- Agree, U- Undecided, D- Disagree, SD- Strongly Disagree

Frequencies	SA	A	U	D	SD	TOTAL
Budget reviews	45	114	40	20	24	243
Cost effectiveness analysis	44	92	40	42	36	254
Cost benefit analysis	25	90	58	34	43	250
TOTAL	114	296	138	96	103	747

Source; Researcher, 2024

The null hypothesis H_0 was that there is no significant influence of principals' budget monitoring and evaluation on financial performance of public secondary schools in Murang'a East Sub- County, Kenya while the alternative hypothesis H_A was that there is significant influence of principals' budget monitoring and evaluation on financial performance of public secondary schools in Murang'a East Sub- County, Kenya.

Table 5 Report on Chi-square Analysis of Difference Between Frequency of Compliance of Budget Monitoring and Evaluation Practices on Financial Performance

Observed	Expected (E)	Observed-Expected (O-E)	$\frac{(Observed - Expected)^2}{Expected}$
45	37.08433735	7.915662651	1.689600507
114	96.28915663	17.71084337	3.257625095
40	44.89156627	-4.891566265	0.533004805
20	31.22891566	-11.22891566	4.037557638
24	33.5060241	-9.506024096	2.696962607
44	38.76305221	5.236947791	0.707519676
92	100.647925	-8.647925033	0.743051656
40	46.92369478	-6.923694779	1.021606453
42	32.64257028	9.357429719	2.682432486
36	35.0227577	0.977242302	0.027268055
25	38.15261044	-13.15261044	4.534189389
90	99.06291834	-9.06291834	0.829134556
58	46.18473896	11.81526104	3.022651999
34	32.12851406	1.871485944	0.109014056
43	34.47121821	8.528781794	2.110169662
$\chi^2 = \sum \frac{(O-E)^2}{E}$			28.00178864

Source; Researcher, 2024

From the Chi-square Statistics in above Table 5, the processed data, which is the population parameters, had a significant level of 95% or $\alpha = 0.05$ and degree of freedom 8 based on number of rows as well as columns. This shows that the data was suitable for making a conclusion on the population's parameter as this value $\alpha = 0.05$ was selected on account of the sample size, and was realized from figures calculated on the basis of 0.95 level of confidence (Willis, Yuko and Onen, 2008).

These results show that the chi-square calculated 28.00178864 is greater than chi-square table value 15.51 showing that data was perfect for drawing a conclusion about the population's parameter. Additionally, it indicates that there is a statistically significant difference between monitoring and review procedures. Thus, the research hypothesis, H_0 , was rejected and H_A accepted. These outcomes agreed with research findings of a study by Breul and Moravitz (2017) which generated a p-value of $0.016 < 0.05$ in an ANOVA analysis.

These findings further point that budget monitoring and evaluation practices ascertain that those given mandate to spend money are made liable. That is, strict follow up of budget can be used for comparison between budget plan with actual outcome and school managers rate and even likely carry out amendments.

IX. Thematic Analysis Of Qualitative Findings On Influence of Budget Monitoring And Evaluation Practices On Financial Performance In Public Secondary Schools

During document analysis along with interviews, the principals, County Financial Auditor and bursars or accounts clerks however, disagreed with prepositions that financial monitoring and evaluation are not often carried out in secondary schools. One principal noted:

In my school, monitoring and evaluation of our monetary sales and purchases as well as budget plans are evaluated on a monthly via trial balances, quarterly, semi-annually also annually basis. In some instances, it is done constantly. This has facilitated our school to attain reduced expenses, increase revenue, limit liabilities as well enhance employee's level of satisfaction as our workers receive their salaries timely.

Moreover, one of the bursars indicated that:

Monitoring has aided cost effectiveness, cost benefit analysis and budget gap analysis as we comply to financial policy regulations by the ministry of education as well guidelines on implementation of Internal Public Sector Accounting Standards (IPSAS) by public secondary schools in Kenya.

These prepositions are also in agreement with arguments put across by Kung Huang and Cheng (2013) that via monitoring and evaluation, budget regulation gives a school important information useful to its businesses and performance. In consonance with qualitative results, these arguments also attest to the fact that use of monitoring and evaluation as a regulatory mechanism ensures that money is used according to purpose it was budgeted for. The interviewees along with documents analyzed also assented that budget monitoring and evaluation practices embraced assure that institutions are capable of attaining their objectives in an efficient manner.

These arguments further confirm that monitoring budget is a school management obligation that encompasses continuous auditing accounting records as well as reporting procedures, considering occasionally carrying out bank reconciliation and preparing trial balances monthly. In addition, this points the fact of evaluations of budgeting process which is a strategic priority due to rise and fall of resources due to all-round financial shakiness. In keeping with quantitative results, these arguments ascertain to the fact that, at the end of a period the budget enables principals to evaluate performance, identify challenging areas, bottlenecks and come up with solutions to these challenges. Besides, budget monitoring and evaluation ought to be a habitual as well as a continuous part of administrative obligations for it assists in creating the course of operations apart from giving a means via which to evaluate performance once the work is done.

X. Conclusions

The study found that monitoring and evaluation of finances are not adequately carried out in secondary schools which has disabled institutions to attain reduced expenses, increase on school revenue by limiting of school liabilities as well enhance level of employees' satisfaction. Research outcomes shows by way of monitoring and evaluation of budget, the government equips schools with important data appropriate to its programs. Therefore, adoption of monitoring and evaluation as a management tool ascertain finances are utilized in accordance with set objectives.

What this means is that budget monitoring and evaluation strategies used make sure institutions are enabled to attain their goals efficiently. Pursuant to the research results, it is clear that monitoring and evaluating budgets is an institutional management activity taking into consideration frequent reviews of accounting documents together with feedback from bank reconciliation and preparing of trial balances monthly. At the close of the academic year, the budget enables principals to evaluate financial performance, single out challenging areas and impediments, then come up with answers to aforementioned difficulties.

What all this indicates is that budget monitoring and evaluation has to be a habitual as well as continuous management practice, as it enables finding out way of working and creating a way along which evaluation of performance is done immediately when a job has been accomplished. In summary, monitoring and evaluation of school budgets in secondary schools' aid in ensuring that financial resources are always used as intended and in compliance with policies or regulations put in place to govern budget development in public secondary schools, provides a medium for schools identifying their inefficiencies or areas of improvements and ultimately contributing to overall school success not only in financial administration but also in schools' goals of education.

XI. Recommendations

Besides instituting budget monitoring and evaluation practices, the Ministry for Education ought to carry out regular evaluation of accomplishment of budget appropriation in schools. This will facilitate principals to figure out in what way to monitor budget shortfalls hence explore other sources of budget capitation.

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