

# **Influence of Financial Corporate Governance Practices on School Development in Primary Schools in Igembe South Sub County.**

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## **ABSTRACT**

*The purpose of this study was to investigate the influence of financial governance practices on school development in public primary schools in Igembe South Sub County. The objectives of the study included, to assess the influence of head teachers' financial accounting and financial budgeting on school development in public primary schools in Igembe South Sub County. The study adopted descriptive design where the target population was all 59 public primary schools in Igembe South Sub County. The sample size consisted of 38 head teachers, and 1 SCQASO. The researchers collected questionnaires from 38 head teachers. Random sampling was used. Questionnaires were used to collect data from, head teachers and interview guide was administered to SCQASO. Qualitative data was presented thematically. The findings recommended that ministry of education should offer in service training to head teachers on financial governance practices in public primary schools.*

**Key words: Financial Corporate Governance Practices; Primary School Development**

## **1. Introduction**

Financial governance practices are the way money is managed or controlled in institutions or organizations. Governance refers to the process by which government makes and implements policy decisions that affect the finance and delivery of schooling citizens. According to O'Sullivan (2011) corporate governance is concerned with how a company is directed and controlled and, in a particular, with the role of the directorate and the need to ensure there is an effective framework for accountability of directors to the owners. Managers are entrusted with implementation and management of funds from investor groups. The institutions of learning are charged with the responsibility of ensuring accountability to the membership and thus ought to exercise the ideal standards of financial governance practices. The practice of corporate governance in institutions of learning is gradually evolving owing to the high demands with regards to social accountability (Shreetal, 2013).

## **2. Background to the study**

According to UNESCO (2014) regarding the standards of financial governance practices many schools globally do not adhere to the expected standards. In the United States of America the individual states are charged with the mandate of

continuous supervision to ensure the prescribed standards are actualized as pertains to financial governance in the institutions (Slarhabi, 2011).

According to the school management guide, a head teacher should receipt any expenditure made on a payment voucher and present books of account to auditors at the head of financial year. This will ensure there is adequate accounting and transparency to all stakeholders. According to Maronga, Weda and Kengere (2013) each year there is always an increase in the amount of funds being allocated to the education sector for free primary education. Official ministry of Education financial records shows that Donor Organizations and the Government deposited US\$28.3 Million in the Instructional Material Bank Account (SIMBA) and US\$19.2 Million in the General Purpose Account between 2003 and 2008 for both secondary and primary school’s education programs. The increase in funds allocation has not been accompanied by commensurate increase governance structures to safeguard the funds in the form of corporate governance principle hence the gap to carry out the study on influence of head teacher’s financial governance practices in public primary schools.

The government of Kenya has organized diploma courses for head teachers to enhance capacity building on management, procurement, financial and human resource management (Republic of Kenya, 2011). According to NESP report (2015) the organization and management structures in most schools and colleges are relatively weak. The Government of Kenya, (2017) withdrew financing text books in schools because some schools there were shortage of books due to mismanagement of financial resources by head teachers. A lot of resources from government and Non-Governmental Organizations have been put in place to enhance quality education in Igembe South. A report from Igembe south sub county quality and standards officer indicates a number of primary schools have inadequate buildings and some started but not complete. The table below show number of buildings lacking in public primary schools in Igembe south sub county.

**Table 1 Supervision Report from SCQASO.**

Year	Toilets		Classrooms		Computer rooms	
	Started	Incomplete	Started	Incomplete	Started	Incomplete
2013	50	45	100	80	-	-
2014	45	39	80	66	-	-
2015	39	34	66	53	51	48
2016	34	25	53	45	48	45
2017	25	17	45	33	45	41

**Source:** District Education Officer Igembe south (2017)

The table above shows that many schools have shortage of toilets, classrooms and computer rooms, and the initiated projects to construct new facilities have been incomplete, despite of Government and Non-Governmental funding on construction of facilities in schools. Information contained in Table 1 shows that in 2013, a total

of 201 facilities were started which include 50 classrooms, 100 classrooms and 51 computer rooms by the year 2017, a total of 91 of the facilities were not yet completed constituting to 70.4 percent of the incomplete facilities. Mbiti (2007) indicated that head teachers play a crucial role in financial Governance practices in school development. Therefore it is important for head teachers to be aware of how financial governance practices affect education development in public primary schools in Igembe South Sub-County Kenya

### **3. Statement of the problem**

According to NESP report (2015) the Kenyan government spends a lot of money in education compared to other sub Saharan African countries. This is to provide quality education and to make education accessible to every child. Therefore managers of various public institutions of learning are held accountable for all resources in their institutions as cited by (GOK, 2012). According to World Bank report (2008) the government has highly invested in Education in many African countries, though management capacity remains inefficiently developed. NESP (2015) report that there is still a gap in school management in Kenya as the organization and management structures in most schools and colleges are relatively weak. A study by Kimathi (2016) states that head teachers who attended training on financial management acquired skills and knowledge to carry out accounting practices and budgeting in Tharaka-Nithi County. These schools have adequate physical facilities and provision of teaching –learning materials. Igembe South and other sub-counties in Kenya have received a total of Kshs. 6621 billion for primary school development (GoK, 2005). A report from Igembe South Sub-County Director of Education (2013) indicates that four head teachers were demoted to classroom teachers due to mismanagement and misappropriation of funds. Igembe South is categorized as hardship zone (MOEST, 2005). From Table 1 some schools have semi-permanent buildings, and incomplete facilities. Apart from this, the sub county has been leading in Kenya Certificate of Primary School Examination (KCPE), but for the last three years the results have dropped (Sub-county Igembe South sub county 2017). Could it be that head teachers’ financial governance practices affect school development on infrastructures and performance in examination? This study therefore sought to fill the knowledge gap by investigating how financial governance practices used by head teacher influenced school development in public primary schools in Igembe South Sub County, Meru county Kenya

### **4. Research questions**

This study was guided by the following objectives:

- i. What is the influence of head teachers’ financial accounting practices on school development of public primary schools in Igembe South Sub County?

- ii. In what ways do the head teachers' financial budgeting practices influence school development in public primary schools in Igembe South Sub County?

## **5. Literature review**

### **5.1 Head teachers' accounting practices on school development**

Financial accounting refers to the process of recording, classifying and summarizing financial transactions of an education organization (Okumbe, 1998). Accounting provides a means for a head teacher to monitor and control schools funds. An adequate financial system ensures effective operation in an education organization. Infrastructure includes buildings, equipment, water, playground and other facilities needed in schools. A research by Maina (2012) indicated that head teachers who carry out financial accounting in their schools provides a complete history of all transactions to the school committee and the information necessary for the governance and operation of the school.

In Kenya one contributing factor to high cost of education are poor management skills among head teachers and inadequate mechanisms for enforcing accounting and transparency in mobilization of resource, including levies at the school level (GOK, 2012). Head teachers in public primary schools play vital roles in management school activities, and this includes allocation of funds, managing funds determines the management of a school. In Kenya head teacher is in charge of expenditure incurred in schools, and therefore the overall financial manager accounting officer in the school (Wango, 2009). Norman (2011) stated that managers should poses skills in maintenance of accurate, efficient, timely and effective financial accounts, management of bank and cash flows. When head teachers are accountable for all funds in schools, they will be able to provide all facilities needed in school and will improve the school development.

### **5.2 Head teachers' budgeting practices on school development**

Mbiti (2007) defined budget as annual projected estimates of income and expenditure in respect to a given organization. He further explained that budgets are comprehensively thought of plans on various sources and the anticipated expenditure categorized according to different cost Centers. Oluoch (2010) defined a budget as a document that details the expenditure requirement of an institution, prioritizes the expenditures and groups the same under suitable vote-head prescriptions. A budget should have three key components namely, a programme plan, an expenditure plan and an income plan. Primary head teachers need to acquire proper preparations, through pre-service, regular in-service training and induction on managing school funds (GOK, 2012). They need training in ways of planning school budgets and resources (11<sup>th</sup> Conference of Common Wealth Education Ministers report, 1991). Due to lack of financial governance skills, many head teachers develop an attitude to just provide services without a budget. No organization can survive or carry out its functions effectively without assessing and budgeting for the financial resources at its disposal. The school budget can be defined as a financial plan of funds that a school expects to receive and the

expenditures it will undertake to achieve its educational objectives. Head teachers need to acquire sufficient knowledge on budgeting and accounting school funds to ensure there is adequate supply of learning and teaching resources needed in schools to enable learners excel in national examinations.

A research done by Wambui (2012) indicated that although head teachers make budgets they were found not to follow them strictly. This brings cases of fraud and misappropriation of funds. Another study by Chepkonga (2009) found out that the principals needed training in every key management areas such as preparing budgets and accountability. While Kilonzo (2007) found that the primary head teachers needed training in financial governance practices. In spite of large investment in education many African countries management remains inefficiently developed and strained (World Bank, 2006). It can be concluded therefore, that lack of skilled financial governance practices is lacking on African education at all levels. The introduction of FPE with high expenditure of Kenya Shillings 7.8 billion (Daily Nation, 11<sup>th</sup>, May, 2004) creates a resource gap since there is pressing demands for public funds. It is important to manage and plan the funds effectively in schools to enhance development.

## **6. Methodology**

Descriptive survey design was used in this study which allowed the researcher to collect information through interviewing or administering questionnaire to representative sample from target population (Orodho 2009). The target population for this study was 59 primary schools and 59 headteachers in Igembe south sub county. Random sampling was used in this study. In addition, SCQAS was sampled to be key resource for the study since he has information on head teachers' competence in financial governance practices in the sub county. This consisted of administering oral open ended questions to the SCQASO. The interview schedule guide provided in-depth data which is not possible to get using a questionnaire that was needed to meet specific objectives of the study. Data was analysed using paired t-test with the help of Statistical Package for Social Sciences (SPSS) while results were presented in Tables. Questionnaires were used to collect data from the head teachers. To ascertain validity, the instruments used for the study were subjected to scrutiny by the researchers who happen to be specialists in educational administration. To ensure whether the measure reflected the content of the concept in question, the researchers applied face validity before the items were used to collect data from principals and teachers that formed the accessible population. Estimation of the tool's reliability was essential for reliable results (Bryman, 2008; Gay, 2006). The tool's reliability for data collection was tested using Cronbach's alpha index and was found to be .80.

## **7. Data analysis and results**

### **7.1 Influence of Head Teachers' Financial Accounting Practices on School Development in Public Primary Schools**

Schools heads are expected to have a sound financial management practice that supports the financial objectives specified in order to establish proper financial management arrangements and accounting procedures, maintain a reliable

arrangements and internal control, including safeguard against fraud, ensure funds are used for the purpose intended and fulfill the requirements of public finance accountability.

### 7.1.1 Trainings Attended by Head Teachers

Head teachers were requested to indicate if they had attended any courses, seminar or workshop and the Training Agency that conducted the training on financial governance practices. Data was cross tabulated and the following results realized:

**Table 2. Trainings Attended and the Training Agency**

	ATTENDANCE TO ANY COURSE, SEMINAR OR WORKSHOP						TRAINING AGENCY	Total f (%)
	KEMI f (%)	KSMS f (%)	MOEST f (%)	USAID f (%)	TSC f (%)	KISE f (%)		
YES	14 (42.4)	1 (3)	3 (9.1)	1 (3)	7 (21.2)	1 (3)	27 (81.8)	
No	0	0	0	0	0	0	6 (18.2)	
<b>Total</b>	<b>14 (42.2)</b>	<b>1 (3)</b>	<b>3 (9.1)</b>	<b>1 (3)</b>	<b>7 (21.2)</b>	<b>1 (3)</b>	<b>33 (100)</b>	

As seen in Table 2. majority of the head teachers (81.8%) had attended courses, seminars or workshops organized by different agencies with 42.4% of these teachers attending courses organized by Kenya Education Management Institute (KEMI, 21.1% by Teachers Service Commission (TSC) and 9.1% by the Ministry of Education Science and Technology (MOEST).

### 7.1.2 Course, Seminar or Workshop Attended

Head teachers were required to indicate courses, seminar or workshop they had attended and trainings that were most useful. This data was cross tabulated and the following results obtained as summarized in Table 3:

**Table 3. Courses, Seminar and Workshops Attended and Trainings that were Useful**

Name of Training	TRAINING THAT WAS MOST USEFUL						
	Financ Recor ds f (%)	Managem ent skills f (%)	Budget ing f (%)	Curricul um supervisi on f (%)	Staff motivatio n f (%)	PRIS M f (%)	Total f (%)
Financial governanc e	2 (6.1)	1 (3)	0	2 (6.1)	0	0	5 (15.1)
Diploma in managem	1 (3)	3 (9.1)	0	0	0	0	4 (12.1)

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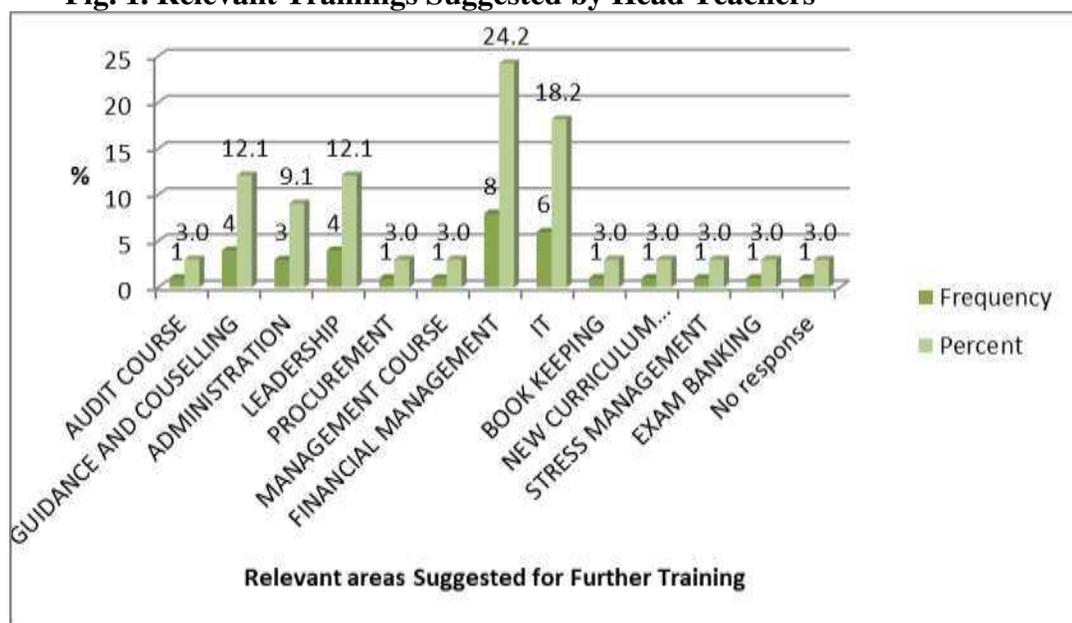
Budgeting and accounting	0	0	1 (3)	0	0	0	1 (3)
School administration	1 (3)	0	0	0	0	0	1 (3)
<b>Total</b>	<b>9 (18.2)</b>	<b>10 (30.3)</b>	<b>1 (3)</b>	<b>4 (12.1)</b>	<b>1 (3)</b>	<b>1 (3)</b>	<b>26 (78.8)</b>

Data spelt out in Table 3 show that 30.3% of teachers had received training in educational management. Coming a distant second was 15.1% of the head teachers who had received training in financial governance. In addition, from the 15.1% of head teachers who had received training on financial governance; a mere 6.1% felt that the training was most useful.

### 7.1.3 Relevant Trainings for Head Teachers

Head teachers were further requested to suggest other relevant trainings for head teachers in financial management and they gave the following areas:

**Fig. 1. Relevant Trainings Suggested by Head Teachers**



As seen in Fig. 1 majority of the head teachers suggested financial management (24.2%) as a key area that required further training, information technology (IT) (18.2%) came second, followed by leadership (12.1%), guidance and counseling (12.1%), administration (9.1%) while other areas such as management (3%) received negligible suggestions from the head teachers. This could be attributed to

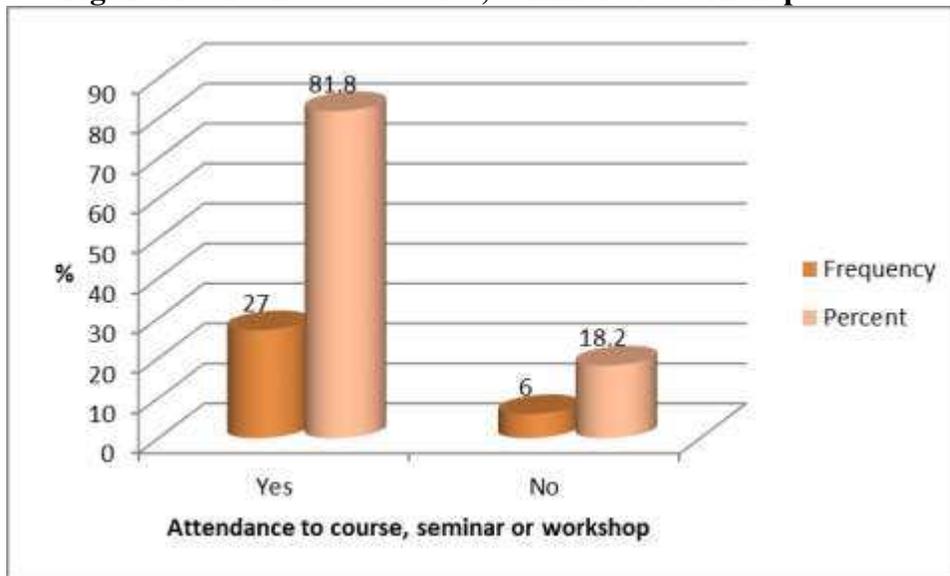
ignorance on financial management practices and accounting procedures that head teachers are expected to adhere to or failure by auditors from the MOEST to carry out regular auditing of school funds.

SCQASO was also required to recommend areas for training for head teachers in order to enhance financial governance practices in the sub county and he made the following suggestions:

*“Head teachers should be trained on ethics, morals and leadership styles in order to eradicate corruption and embezzlement of school funds”.*

Head teachers who had not attended courses, seminars or workshops were requested to indicate reasons for their failure to attend trainings and the following responses were yielded:

**Fig. 2. Attendance to a Course, Seminar or Workshop**



Data depicted in Figure 2. show that a mere 18.2% of the head teachers had not attended any course, seminar or workshop on financial governance and this could explain their failure to adhere to standards as regards the conduct of public institutions in the wake of running and managing their financial operations as spelt out in the public finance management Act 2012 of Kenya.

Reasons pertaining to Head teachers’ failure to attend the trainings were also sought and the following reasons identified:

### **7.2 Influence of Head Teachers’ Financial Budgeting Practices on School Development**

Primary head teachers needed to acquire proper preparations, through pre-service, regular in-service training and induction on managing school funds. Drawing budgets in advance help organizations identify projects to undertake, allocate resources based on priorities, carry out their functions effectively and with strict

compliance to the budgetary allocations made for the financial resources at its disposal.

### 7.2.1 Drawing School Budget

Head teachers and SCQASO were required to indicate when the budget is drawn in schools and the following results realized:

**Figure 3 Time for Drawing School Budget**

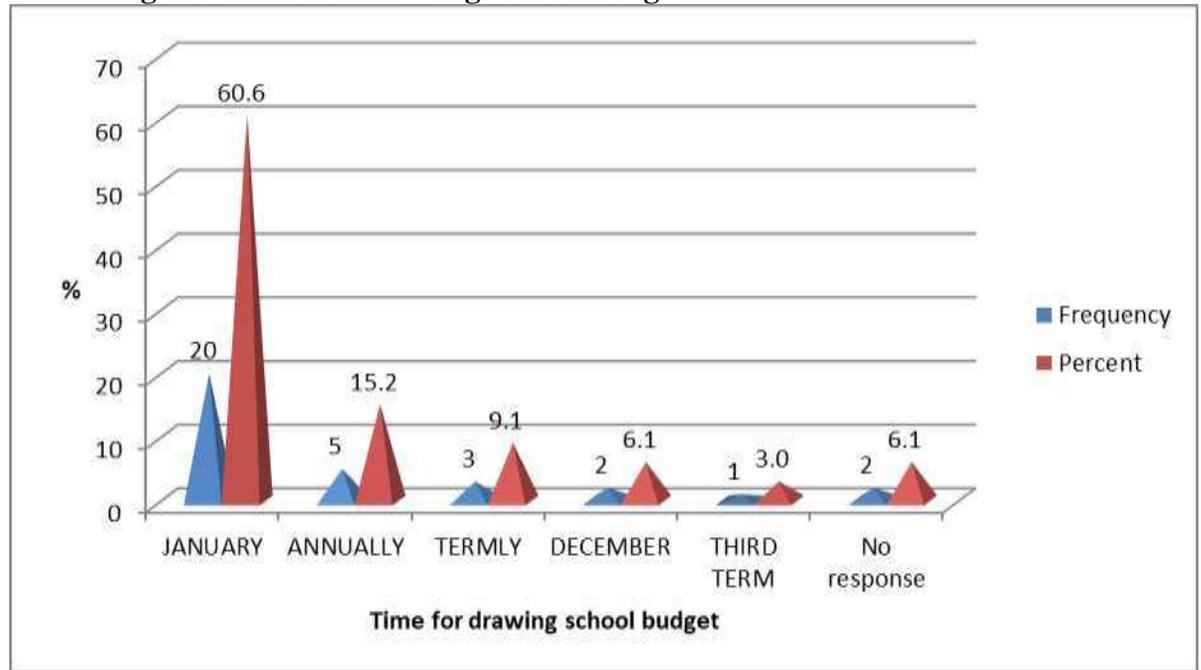


Figure 3 show that majority of the Head teacher (60.6%) drew the school budget in January, followed by 15.2% who draw the budget annually while 9.1% drew the budget on termly basis. A few head teachers drew the budget in December (6.1%) while only 3% drew the budget in third term. From these results Head teachers were divided on whether budget making was an annual or termly event an issue that required further redress from the SCQASO.

### 7.2.2 Financial Records in School

Head teachers were further requested to indicate the financial records available in their schools and 85% of the head teachers indicated that financial records were available in school compared to 15% who gave no response. Head teachers were further requested to list records that were present in school and the following records were listed (see Table 4). From the table, petty cash book (57.6%), receipts (36.4%) and vouchers (24.2%) were the main financial records in schools. Other minor financial records that were in place include: balance sheet (18.2%), Trial balance (9.1%), inventory books (9.1%), financial statements (9.1%), budget (6.1%) and Simba account (6.1%).

**Table 4 Financial Records in Schools**

<b>Financial Records</b>	<b>Present f (%)</b>	<b>Absent f (%)</b>	<b>Total f (%)</b>
Petty cash book	19 (57.6)	14 (42.4)	<b>33 (100)</b>
Trial balance	3 (9.1)	30 (90.9)	<b>33 (100)</b>
Budget	2 (6.1)	31 (93.9)	<b>33 (100)</b>
Financial statements	3 (9.1)	30 (90.9)	<b>33 (100)</b>
Vouchers	8 (24.2)	25 (75.8)	<b>33 (100)</b>
balance sheet	6 (18.2)	27 (81.8)	<b>33 (100)</b>
Simba account	2 (6.1)	31 (93.9)	<b>33 (100)</b>
Receipts	12 (36.4)	21 (63.6)	<b>33 (100)</b>
Inventory books	3 (9.1)	30 (90.9)	<b>33 (100)</b>
Ledger Books	2 (6.1)	31 (93.9)	<b>33 (100)</b>

## **8. Discussions**

The study sought to determine: the influence of head teachers' financial accounting practices on school development in public primary schools and the influence of head teachers' financial budgeting practices on school development in public primary schools in Igembe south sub county. Descriptive statistics such as frequencies and percentages were used to summarize the data. From the analysis, the study found out the following:

On the influence of head teachers' financial accounting practices on school development in public primary schools; the study established that a majority of the head teachers (81.8%) had attended courses, seminars or workshops organized by different agencies. KEMI was the dominant agency organizing courses that were equipping head teachers with relevant skills that help them navigate waters in the educational sector. A sizeable percentage of head teachers (18.2%) had not attended any courses, seminars or workshop sponsored by any agency. This could pose challenges to the head teachers on their professional development and financial governance practice as well. In addition, lack of financial governance skills may lead many head teachers to develop an attitude of providing services without proper adherence to financial management guidelines hence deterring effective use of resources at their disposal and ensuring there is adequate supply of learning and teaching resources needed in schools to enable learners excel in national examinations.

A majority of the head teachers had received training in educational management with 15.1% of the head teachers having received training in financial governance. This finding raised questions on whether the head teachers were well grounded with proper financial management arrangements and accounting procedures as stipulated in the public finance management Act 2012 of Kenya and if they could easily

monitor and control usage of schools funds. In addition, from the 15.1% of head teachers who had received training on financial governance; a mere 6.1% felt that the training was most useful. This again raised a number of questions on the mode of training, content covered, time allocated for training, qualification of the trainers or even the attitude of the head teachers towards the course. This revelation also seemed to give direction as to why the NESP report (2015) concluded that the organization and management structures in most schools are relatively weak and the measure taken by the Government of Kenya, (2017) to withdraw financing of areas such as text books in schools because of mismanagement of financial resources by head teachers due to their failure to adhere to proper financial management arrangements and accounting procedures and monitor and control the usage of schools funds.

A majority of the head teachers suggested financial management as a key area that required further training. SCQASO also recommend training on ethics, morals and leadership styles in order to eradicate corruption and embezzlement of school funds. The findings further confirm that accounting for school funds is a coveted role and a preserve for head teachers in most public primary schools in Igembe South Sub County. The SCQASO stated there were provisions in place in the Sub County that ensured adherence to financial accounting practices in school and DEO holds regular meetings with head teachers to discuss good governance practices. In addition, DSASO visited schools to carry out regular inspection. From these regular meetings with the SCQASO, head teachers were well sensitized of their role in proper financial accounting practices. The head teachers' financial governance practices on school development had led to successful completion of the projects and brought sound management of funds, school projects were completed on time and there was consistency in the running of the set projects, there was improvement on the performance of the school, it had increased accountability and transparency. The study further established that Head teachers drew the school budget at the beginning of the year. Petty cash book, receipts and vouchers were the main financial records in schools. Further, the study established challenges head teachers encounter when handling finances were: the disbursement of funds from MOEST were inadequate to cater for different needs in the school, there was late disbursement of FPE funds by the government and lack of support from the parents and the community. Failure by TSC to take action on reports made by SCQASO after inspection or audits on head teachers who had been identified to have mismanaged school finances was the main challenge SCQASO' office was facing in enhancing financial governance practices in schools.

### **9. Recommendations and suggestions for further research**

In order to enhance head teacher's financial governance practices and improve school development, there is need to implement the following:

Primary head teachers needed to be in-serviced or inducted on managing school funds and especially in areas touching on accounting and planning school budgets in order to be competent. Utilization of school funds should be well displayed on the notice boards for transparency and to quell rumors of funds embezzlement from

the community around the school. County Quality Assurance and Standards officers should sensitize the head teachers of their roles and especially in proper financial accounting practices and budgeting during their school visits.

Training agencies such as KEMI, TSC, KISE and others should organize trainings that are most useful and relevant to the subject areas. The mode of training, content covered, time allocated for training, and caliber of the trainers should be taken into consideration to ensure the trainings on financial management are thorough and relevant to head teachers. There is also need for these training agencies to device courses that are practical in nature in order to enable head teachers appreciate them and put into use the skills acquired in the training.

This study has explored influence of head teachers' financial accounting practices and financial budgeting practices on school development in public primary schools in Igembe south sub county There is need to carry out research on a comparative study on the influence of head teachers' of both public and private primary schools on financial accounting practices on school development.

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