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INFLUENCE OF MONITORING AND EVALUATION ON MANAGEMENT OF PUBLIC SECONDARY SCHOOL RESOURCES IN MANDERA COUNTY, KENYA

Issak Maalim Adow, Dr. Paul Edabu and Dr. Githui Kimamo

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¹*Issak Maalim Adow

Post Graduate Student: School of education: Mount Kenya University

*Corresponding Author's E-mail: Maalimi25@gmail.com

²Dr. Paul Edabu

Lecturer: School of Education: Mount Kenya University

Co-author's E-mail: pedabu@mku.ac.ke

³Dr. Githui Kimamo

Lecturer: School of Education: Mount Kenya University

Co-author's E-mail: kgithui@mku.ac.ke

Abstract

Purpose: Procurement practices constitute essential components for management of public secondary school resources. However, lack of financial accountability, inefficiency, lack of controls and imprudent use of resources in Mandera County has continued to affect operations of secondary schools. Thus, purpose of this study was to analyze the influence of Monitoring and evaluation on management of public secondary school resources in Mandera County, Kenya.

Methodology: Mixed method approach was used and thus the study adopted concurrent triangulation design. The study targeted 888 comprising of 42 principals from 42 public secondary schools, 252 tendering and procurement committee members, 588 members of school Board of Management and 6 QASOs from which 267 respondents, that is 30% of 888, were selected. Stratified and purposive samplings were used. This procedure enabled the researcher to sample 13 principals, 76 tendering and procurement committee members, 176 members of school Board of Management and 2 QASOs. Open ended and closed ended questionnaires and Focus Group Discussion was employed for the procurement and tendering committee members. Interviews were used to collect data from the principals and the sub county QASOs. Validity was ascertained through expert judgment. Qualitative data was analyzed thematically along the objectives and presented in narrative forms whereas quantitative data was descriptively analyzed and inferentially using ANOVA and presented using tables and charts.

Findings: The study established that, $p\text{-value}=0.020<0.05$, monitoring and evaluation practices influence management of public secondary school resources. The study also established that secondary schools rarely conduct monitoring and evaluation of procurement plans, financial accountability, resource utilization and adherence to procurement rules and regulations.

Unique contribution to theory, practice and policy: The study recommends that schools should ensure that there is an appropriate focus on good practice in procurement and that there is a significant procurement procedure in place to ensure compliance with all relevant guideline. Schools should adopt integrated tendering methods meant to guarantee financial prudence and efficient use of school resources. The theory is well grounded because it postulates that a properly designed and implemented procurement policy in a school.

Key Words: *Monitoring and Evaluation, Management, Public Secondary School, Resources*

1.0 INTRODUCTION

Evaluation is the last step in the management of public secondary school resources. According to Anderson (2013), monitoring the procurement plans is a management function that involves constantly reviewing accounting records and reporting procedures on a monthly basis. The degree of consistency and accuracy can be determined by comparing evaluation reports of the current year with those of the two or three previous years (Mehmood, 2000). Monitoring and control should be a continuous process throughout the financial year. They're ongoing functions and extremely important, not only in the current year to gauge actual performance, but also to aid future planning and decision making. Ntsele (2014) argues that, to be able to monitor budgets effectively, actual expenditure and known commitments must be reported to give budget holders, the principals and school Board of Management a clear view of the overall financial position of the school. Although evaluations are often a retrospective, their purpose is essentially forward looking.

Evaluation applies the lessons and recommendations to decisions about current and future programmes. Ntsele (2014) asserts that evaluations can also be used to promote new projects, get support from governments, raise funds from public or private institutions and inform the general public on the different activities. It is also very important as monitoring team give the recommendation to the school visited. The credibility of findings and assessments depends to a large extent on the manner in which monitoring and evaluation is conducted. To assess performance, it is necessary to select, before the implementation of the project, indicators which will permit to rate the targeted outputs and outcomes.

According to the United Nations Development Programme (2012), an outcome indicator has two components: the baseline which is the situation before the programme or project begins, and the target which is the expected situation at the end of the project. An output indicator that does not have any baseline as the purpose of the output is to introduce something that does not exist yet. Prompt and regular reports should be prepared so that information is available to enable a quick and effective response. The monitoring reports should promptly highlight variances from the budget so that failure to deliver can be investigated and action taken, where appropriate. UNDP (2012) notes that procedures for authorizing budget requirements must be stated in the school's Financial Management Policy and Procedures. Management control is a system relating expenditure to the person who incurs them so that actual performance on expense can be compared with budgeted expense, thus affording a convenient control. Failure on part of the governing body to put in place adequate control measure over expenditures, our resources are either wasted or mismanaged, there will be misappropriation of fund and fraud by some irresponsible officers. Adequate control is maintained at secondary school level by auditing.

In most countries in Sub-Saharan Africa, accountability constitutes a central pillar of any school procurement system (Basheka, 2009). In a study carried out in Cape Town Province of South Africa, Visser and Erasmus (2007) posited that without transparent and accountable systems enabling governments and citizens to engage in a mutually responsive way, the vast resources channeled through public procurement systems run the danger of increased corruption and misuse of funds. Even in a system with low levels of corruption, public and civic oversight can help identify inefficiencies, thereby increasing procurement efficiency and effectiveness for the benefit of improved service delivery and ultimately citizens (Visser& Erasmus, 2007).

To corroborate these findings, Odhiambo and Kamua (2006), in a longitudinal study conducted in Uganda, argued that demonstrated accountability and transparency reduce the likelihood of unethical behavior, reassures the school community and instills confidence in all education stakeholders concerning the integrity of decisions on management of school resources. In other words, a central theme of any procurement reform is the commitment to high standards for professional conduct of the public officers involved in procurement.

In study conducted in Rwanda amongst 213 respondents about internal control systems for public procurement, Seminega (2012) intimated that level of accountability in most schools or institutions of learning can be measured using clear chain of responsibility together with effective control mechanisms; handling complaints from suppliers; stakeholders' open review and scrutiny of procurement actions; commitments of public officers to high standards for professional conducts and principles; good conducts of suppliers and contractors; fairness and competition. Seminega (2012) further indicated that the basic principles of good procurement practices include accountability, where effective mechanisms must be in place in order to enable procuring entities spend the limited resources carefully, knowing clearly that they are accountable to members of the public; competitive supply, which requires the procurement be carried out by competition unless there are convincing reasons for single sourcing; and consistency, which emphasizes the equal treatment of all bidders irrespective of race, nationality or political affiliation. However, Seminega (2012) did not bring out clearly the issue of how these factors affected effective management of the procurement function. It should be noted that these factors present themselves differently under different operational managerial environment.

A major achievement of Ghana's procurement reforms in school was a draft on Public Procurement Act that was endorsed into law by Parliament in 2003 (Ogachi, 2006). The measures being taken by the state includes: issuing and supervising of spending upper limit for all the public schools in tandem with the yearly financial plans and implementation of fresh anti-corruption policies that included code of ethics for management of school resources boards. Each of procurement entity seeks authorization from the government by written approval as an evidence adequate fund before any awarding any contract in the state-run schools (Nyakundi, 2003). In spite of investing heavily in secondary education, Kenya's procurement processes have been dogged by unethical practices particularly corruption. The study sort to establish the extent to which monitoring and evaluation in procurement influences management of school resources among public secondary schools in Mander County, Kenya.

1.1 Statement of the Problem

In regards to secondary schools in Kenya, the procurement reform process began in 2002 when the Ministry of Education sent circulars to public secondary schools giving directions on procedures to augment transparency in the management of funds. Subsequently, tender and procurement committees were formed with members of staff having been picked and inducted on effective procurement practices, with the implementation of these regulations in all public schools (Mutahi, 2003). Nonetheless, the slower levels of reforms in procurement in public secondary schools continue to remain a source of concern to the scholars and policy makers in financial management.

The report further notes that adherence to procurement guidelines was impeded by limited knowledge, as well as deliberate subversion of procurement and tendering procedures, where the guidelines were fully understood (Ambani, 2010). In Mander County, just like any other region,

secondary schools are public entities to which the Procurement Act and regulations apply. Secondary schools are categorized under class “A” by Kenyan Procurement Regulations (PPOA, 2009). Fair tendering has also not been given much consideration. However, studies have not revealed the extent to which improved efficiency in procurement practices enhances proper bidding processes, high ethical standards and adoption of e-procurement which are the variables which, to a great extent, contribute to effective management of secondary schools. This situation sustained the curiosity of the researcher and sought to examine the practice of public procurement process. Despite these observations, little has been done to bring procurement practices and procedures into perspective and how they contribute towards management of public secondary school resources. In other words, little has been done to interrogate the influence of tendering methods, training of procurement committees, adoption of e-procurement practices, monitoring and evaluation and compliance with ethical practices in enhancing prudent use of resources, guarantee accountability, internal controls and improve efficiency; a situation which informed the researcher’s intention to analyze the influence of procurement practices on management in secondary school resources in Mandera County, Kenya.

Purpose of the Study

The purpose of the study was to establish the extent to which monitoring and evaluation in procurement influences management of school resources among public secondary schools in Mandera County, Kenya.

2.0 LITERATURE REVIEW AND THEORITICAL REVIEW

According to Maronga, Weda and Kerenge (2013) assert that the major problems arising from the government financial regulations includes lack of monitoring and evaluation unit on financial usage, long procurement procedures, lack of financial management training, late disbursement of funds and lack of audit personal in secondary schools. The most critical element of procurement process is the procurement accountability which consists of monitoring and evaluation, internal control, auditing and accounting mechanisms as well as adherence to the legal and institutional framework for procurement. According to World Bank (2015), Monitoring and Evaluation (M & E) is an important instrument for the management of school projects and employs quantitative and qualitative measurement tools. As such, it contributes to improving the implementation of projects by enabling continuous feedback of their performance, allowing for the identification of problems as they arise. It is concerned with systematically measuring variables and processes over time and its main purpose is: to provide better means for learning from past experience, improving service delivery, planning and allocating resources, and demonstrating results as part of accountability to stakeholders.

Monitoring and evaluation positively impact on utilization of resources in secondary schools. That is, school principals who have prudent budget monitoring and evaluation have their schools minimize instances of inefficiency, inaccuracy of records and encourage financial prudence. Regular monitoring of income and expenditure against the agreed budget is central to effective management of secondary school resources (Waygant at el, 2009). It allows governors, the head teacher and staff to maintain financial control by reviewing the current position and taking any remedial action necessary. However, budgets are not set in stone. The original plan and budget may need regular updating, following consultation with governors, to take account of in-year developments. If this is done it is important to retain a copy of the original procurement plan to

support future procurement planning. Waygant et al (2009) further assert that careful monitoring of the procurement plans also provides a mechanism to hold procurement plans to account. This applies both to the use of devolved budgets within the school and to the way the school's resources are being used more broadly. In practical terms, budget monitoring involves examining monthly monitoring reports and taking action to tackle any significant variances. This process should be carried out at all levels and include any devolved budget elements. Waygant et al (2009) argue that expenditure on individual initiatives should be tracked to enable the school to assess their costs and effectiveness against the criteria set out in the School Improvement Plan. According to Kung et al (2013), by receiving regular reports, the governing body can feel secure about the way its decisions are being implemented and take action where it is needed to bring about changes.

In this way, monitoring provides a useful starting point when setting the plan for the following year. This implies that school departments must prepare periodic reports to the management that analyze any differences between the actual and the planned level of performances. In a study carried out in South Korea, Maria, Williams and Hardy (2009) noted that there is a positive correlation between level of monitoring of fund and the successful control of fraud. Maria et al (2009) revealed that there is a strong positive relationship between sound procurement practices and performance of Korean Managers. In the same vein, Reu (2005) investigated the interactive effect of procurement emphasis, participation and task difficulty on school financial performance. The study used a self-administered Likert scale to measure budget participation, managerial performance, procurement administration and task difficulty. According to the results, good procurement administration leads to improved managerial performance in tasks that are extremely difficult.

In his study, Bena (2013) posited that there is a positive relationship between procurement and budget planning on performance management of institutions. The aim of the study was to examine the relationship between procurement planning, budgetary execution and organizational performance. The study used a seven-pointer Likert scale to measure the variables. Consistent with these assertions, Tudaat et al (2003) conducted a study to determine the relationship between corporate procurement planning, control and performance evaluation in Florida. The study used a questionnaire to collect data relating to procurement planning, control and performance from 40 companies that were listed on the Florida stock Exchange.

The results of their study indicated that there is a strong positive relationship between procurement planning, control and management performance. Comptroller (2001) also indicated that monitoring is an organization's own oversight of the control systems performance and therefore monitoring should be on going and part of the normal course of daily operations and activities. Comptroller (2001) further asserts that internal and external audits, as part of monitoring systems, may provide independent assessment of the quality and influence of a control system's design and performance. These studies and findings attest to the fact that all should share responsibilities of monitoring and self-assessment, everyone should understand their roles and responsibilities to report any breaches of the control systems.

In Czech Republic, Organization for Economic Corporation and Development (OECD) (2006) noted that Monitoring and Evaluation (M&E) contributes to the quality of project management by providing information on: how results are achieved and by assessing influence, efficiency and relevance of a specific development intervention. Likewise, M&E can help assess how

beneficiaries use project inputs and outputs, measure their satisfaction with progress, and identify ways by which project interventions can become sustainable. To corroborate these assertions, many European countries, particularly UK and Italy had developed a creative public procurement of school meals in 2004. The policy assesses the role of the public realm in supporting sustainable patterns of consumption that guarantees quality food in schools and places parents as the first line monitors and evaluators of the food supplied to schools.

Principals' ability to effectively conduct monitoring and evaluation can improve schools' asset acquisitions and utilization. Bartlett (2009) points out that the evaluation of new and existing capital investment projects is fundamental to the success of schools' financial management. In a perfect market, the value of the school is maximized when the projects with the highest net present value are evaluated. In addition, monitoring, evaluation and control positively impact on the financial performance of most schools. Through monitoring and evaluation, goals are reviewed and set. It is important to compare schools' actual financial performance with the goal through the control process. Archeier and Seibel (2000) asserted that there exists a direct relationship between evaluation of schools' working capital management and schools' liquidity. These findings point to the fact that effective evaluation provides most schools with adequate liquidity both to pay its short-term maturing obligations as they fall due and to conduct the schools' day to day operations. These findings affirm the fact that principals' inability to monitor and evaluate working capital efficiently is a major cause of failure of most secondary schools and thus, the training of school principals.

In most countries in Sub-Saharan Africa, when conducting monitoring and evaluation exercise on management of public secondary school resources, the school management needs to use the following questions as bench marks (Koufteros & Umphress, 2011). According to Anderson (2013), monitoring the procurement plans is a management function that involves constantly reviewing accounting records and reporting procedures on a monthly basis. Evaluation is undertaken on a regular basis such as in the annual audit report, financial accounting and records. This implies that while conducting M&E of the school budget, several points have to be understood and followed so as to accomplish the set objectives. This means that regular monitoring of the progress of program execution and occasionally conducting an evaluation of the management impacts is very vital. The evaluations of programs against goals achieved constitute an approach of a Performance Based Budgeting (PBB) which is a strategic priority due to the rise and fall of resources due to universal financial instability.

In Lesotho, for example, Ntayi (2009) reported that monitoring and evaluation of the progress of secondary school financial projects may also help in improving quality of project activities which in turn results in greater benefits. Monitoring and project evaluation activities should be integrated into the overall implementation plan to determine how effectively the project implementation and sustainability efforts are progressing. Ntayi (2009) suggests that monitoring and evaluation should be a regular and ongoing part of management duties because it helps in charting the course of operations in addition to providing a means through which to evaluate the performance once the task has been completed. If realistic goals have been established comparing the actual results with budgeted targets can help management assess how well the organization performed (Belverd, 2006). Accountability is a very recent found term mostly used in day today's administrative policy as well as public law, theory and practice.

In most secondary schools in Nigeria, most school principals have no monitoring and evaluation which has made it hard for them to make follow up of the source to ensure all monies are received and all started projects are complete. For example, in a study carried out in Nigeria, Amuseghan (2010) found out that, in educational institutions, the realization of desired educational goals and objectives depend largely on the efficient monitoring, evaluation and management of school funds by the school administrators. In view of this, Amuseghan (2010), regretted that it is quite unfortunate that the little resources available are not effectively managed in Nigerian schools. One thing is to raise fund, but the other is to ensure that the fund raised is well utilized by the school principals. However, to ensure judicious spending of funds and accountability, school principals arrange and prepare procurement plans for their schools.

Ogbonnaya (2000) further posits that school auditing is quite different from auditing in private enterprises or school organizations. Maximization of profit, determination of gains or losses and the efficiency of the financial managers are the primary aim of the school organizations but in educational institution, auditing enables individuals to acquire knowledge and skills for useful living in the society or to detect fraud and errors in financial management of educational institutions. There are different types of auditing in educational institutions namely operational auditing and post auditing. In accordance with this, Ezeocha (2000), identified two types of auditing that school can use, internal and external auditing. After the verification of budget report, presented by the school management, the procurement plans reports may be compared with the actual figures and variance identified if any.

In Kenya, Maronga, Weda and Kerenge (2013) assert that the major problems arising from the government financial regulations includes lack of monitoring and evaluation unit on financial usage, long procurement procedures, lack of financial management training, late disbursement of funds and lack of audit personal in secondary schools. These problems hinder good Financial Management Practices in Public Secondary Schools. The proper conduct of monitoring and evaluation in procurement in schools provides avenue for constant feedback, track progress, easy identification of potential challenges and gives an opportunity to incorporate innovation (Maronga et al, 2013). Consequently, there is greater need for the PPOA in Kenya to carry out its oversight roles effectively.

The PPOA requires each procurement unit in secondary schools to maintain record for monitoring procurement and updating management on the procurement status. The monitoring report should show planned versus actual procurement performance. However, due to logistical and personnel challenges, the PPOA finds it difficult to verify these records independently. In the Kenyan school system, Moses (2010) asserts that many principals had been accused of poor budget monitoring and evaluation practices by the supervisors, teachers and parents. For instance, it has been observed that school principals do not follow budget procedures in monitoring and evaluation of school budget nor keep and use the necessary financial account records in Kenyan secondary schools (Moses, 2010). Little or no work is done on repairs of school buildings, provision of reagents and specimens for science practical, sports and games. Supporting this fact, Omondi (2011), in a study carried out in Kisumu East Sub-county, and regretted that poor budget evaluation has accounted for the seeming neglect and dilapidation of buildings and infrastructure in greater percentage of schools over a decade, particularly at secondary school level. Evaluating the outcome of school projects is usually done at the end of a major project cycle, such as after one, two, or three years. These evaluations are often performed

by a team that can spend the time to collect data, make judgments, and propose recommendations for future action (Admassu et al, 2002).

In school projects, all operations and issues that contribute to planning and implementation of a project can be evaluated. This can include many items, such as, the effectiveness of the financial projects methods and relevance of projects' materials and projects' content to the backgrounds of the stakeholders. In his journal about reforms in Kenyan Public Service designed to ascertain the effectiveness of follow-up or programme evaluation on projects, Lubembe (2012) revealed that the reason for evaluating is to determine the effectiveness of projects. When the evaluation is done, it is hoped that the results are positive and gratifying, both for those responsible for the program and for upper-level managers who will make decisions based on their evaluation of the program. The study further revealed that much thought and planning need to be given to the program itself to make sure that it is effective. Lubembe (2012) revealed that for institutions which did an evaluation of the projects witnessed improved service delivery. The situation in Mandera County is not different. According to Kimani (2010), in any situation where resources such as money, effort, time and space are limited but what to use the resources for are not only unlimited but simultaneously demanding attention, budget monitoring and evaluation become the most rational approach to deal with such situations. Principals' budget monitoring and evaluation practices in secondary schools in Mandera County have been facing a lot of criticism from well-meaning individuals and authorities. The principals in such schools are accused of poor budget monitoring and evaluation practices by the teachers, supervisors and parents.

Theoretical Framework

The rationale of using procurement transaction theory was that it provides a platform upon which sustainable procurement practices such as tendering methods, training of committee members, e-procurement, monitoring and evaluation and ethical practices and their influence on management of school resources can be best understood. On the same breath, RBV theory indicates that exploiting a secondary school's non-imitable resources enables a school to create long-lasting competitive capabilities and to generate a competitive advantage which in the long run reduces pilferage and enhances efficiency.

3.0 RESEARCH METHODOLOGY

The study applied mixed methods approach. The study adopted concurrent triangulation research design which is a single-phase design in which quantitative and qualitative methods are separately used, but at the same time with equal weight. The concurrent triangulation design entails the synchronized but detached collection and analyzing of both the qualitative and quantitative data so as to enable the researcher appreciate the research problem best (Creswell, 2009). The target population was 888; comprising of 42 principals, 588 (14 per school) Members of School Board of Management, 6 Quality Assurance and Standards Officers and 252 (6 per school) School Tendering and Procurement Committee Members. The researcher sampled 13 secondary schools, that is, 30% of 42 and 267 respondents, that 30% of 888. This corroborates the views expressed by Orodho (2005) that a sample size should constitute between 10% and 30% of the target population. Stratified sampling was used to create 6 different strata based on the number of sub-counties in Mandera County. This sampling procedure enabled the researcher to realize a sample of 13 principals (basic unit of analysis), 76 tendering and procurement committee members, 176 members of school Board of Management and two QASOs. These

included questionnaires for members of school Board of Management and interview schedules for principals and QASOs and focus group discussions (FGD) guide for tendering and procurement committee members. Qualitative data was analyzed thematically along the study objectives and presented in narrative forms whereas the quantitative data was analyzed descriptively using frequencies and percentages and inferentially using ANOVA.

4.0 RESEARCH FINDINGS AND DISCUSSIONS

4.1 Monitoring and Evaluation in Relation to Management of Secondary School Resources

The study also sought to assess the procurement dynamics which are often monitored and evaluated and how monitoring and evaluation influence management of public secondary school resources.

4.1.1 Inferential Findings on the Influence of Monitoring and Evaluation on Management of public secondary school resources

Descriptive data was collected from members of school Board of Management, organized into specific thoughts and results are shown in Table 1;

Table 1: Frequency of Monitoring and Evaluation of Procurement Dynamics

Procurement Dynamics	Very Often	Often	Rarely	Not Often
	%	%	%	%
Procurement plans	37.1	12.3	45.8	4.8
Financial accountability	50.2	18.2	29.4	2.2
Resource utilization	24.9	19.5	50.0	5.6
Adherence to procurement rules	25.5	11.7	60.0	2.8

Source: Researcher (2019)

Table 1 indicates that 64(37.1%) of the members of school Board of Management indicated that secondary schools very often monitor and evaluate procurement plans, 21(12.3%) indicated that schools often conduct monitoring and evaluation of procurement plans. However, 79(45.8%) indicated that schools rarely do whereas 4.8% indicated that schools do not do. Slightly more than half 86(50.2%) of the members of school BOM reported that schools very often conduct monitoring and evaluation of financial accountability, 31(18.2%) indicated that they often do, 51(29.4%) indicated that they rarely do whereas 4(2.2%) indicated that they do not. Only 43(24.9%) of the members of school BOM indicated schools very often monitor and evaluate resource utilization, 34(19.5%) indicated that schools often do. However, 86(50.0%) of the members of school BOM indicated that secondary schools rarely monitor or evaluate resource utilization whereas a small 10(5.6%) indicated that schools do not often do.

On the same breath, 44(25.5%) of the members of school BOM indicated secondary schools very often monitor and evaluate levels of adherence to procurement rules, 20(11.7%) indicated that schools often do, 103(60.0%) indicated that schools rarely do whereas 5(2.8%) indicated that schools do not often do. These findings are consistent with the assertions of Hildreth (2003) that the use of monitoring and evaluation of procurement as a control mechanism makes sure that procurement funds are used according to an established set of objectives and priorities and so ensures that organizations are able to achieve their objectives in an efficient manner.

These findings thus affirm the fact that the most critical element of procurement process is the procurement accountability which consists of monitoring and evaluation, internal control, auditing and accounting mechanisms as well as adherence to the legal and institutional framework for procurement.

Table 2: Views of Members of School Board of Management on Influence of Monitoring & Evaluation on Management of School Resources

Summary of Test Items	SA %	A %	U %	D %	SD %	Mean	St. Dev.
Monitoring and evaluation of procurement plans is rarely conducted which has not enhanced effective management of resources	72.3	17.7	3.3	4.1	2.6	4.324	1.230
Conducting of monitoring and evaluation of financial accountability is not common in secondary schools which has thus affected management of school resources	60.8	14.3	2.7	13.7	8.5	3.636	1.034
Monitoring and evaluation of resource utilization is sometimes undertaken in secondary schools to enhance enhanced prudent management of school resources	73.9	13.6	4.1	5.3	3.1	4.420	1.257
Monitoring and evaluation of procurement rules has enhanced prudent management of school resources	62.8	17.0	2.8	9.1	8.3	3.756	1.068
Monitoring and evaluation of procurement rules has enhanced management of school resources	70.7	12.2	2.1	8.4	6.6	4.228	1.203

Source: Researcher (2019)

Table 2 reveals that 124(72.3%) of the members of School Board of Management strongly agreed with the view that monitoring and evaluation of procurement plans is rarely conducted which has not enhanced financial prudence, staff relations, curriculum support resources and infrastructural development in secondary schools. At the same time, 30(17.7%) agreed. On the contrary, only a small proportion of 6(3.3%) of the members of School Board of Management were undecided, 7(4.1%) disagreed whereas 5(2.6%) strongly disagreed. The study also revealed that 120(69.8%) of the members of School Board of Management strongly agreed with the view that conducting of monitoring and evaluation of financial accountability is not common in secondary schools which has thus affected enhanced financial prudence, staff relations, curriculum support resources and infrastructural development in secondary schools as did 25(14.3%) of the members of school Board of Management. However, 5(2.7%) of the members of School Board of Management were undecided, 24(13.7%) disagreed whereas 15(8.5%) strongly disagreed. These findings corroborate the findings of a study conducted by in Czech Republic in which Organization for Economic Corporation and Development (OECD) (2006)

noted that Monitoring and Evaluation contributes to the quality of project management by providing information on: how results are achieved and by assessing influence, efficiency and relevance of a specific development intervention.

Thus, these findings point to the fact that monitoring and evaluation help assess how beneficiaries use school project inputs and outputs, measure their satisfaction with progress and identify ways by which project interventions can become sustainable. The study also found out that 127(73.9%) of the members of School Board of Management strongly agreed with the view that monitoring and evaluation of resource utilization is sometimes undertaken in secondary schools to enhance financial prudence, staff relations, curriculum support resources and infrastructural development in secondary schools as did 23(13.6%) of the members of School Board of Management who agreed. However, 7(4.1%) of the members of School Board of Management were undecided, 9(5.3%) disagreed whereas 6(3.1%) strongly disagreed.

These findings lend credence to the assertions of Kimani (2010) that, in Mandera County, many schools do not have the financial and technical capacity to effectively exercise such oversight and control functions, track and report on allocation, disbursement and use of financial resources. These findings thus affirm the fact that a management of school resources system of effective internal control is a critical component of an organization's management and a foundation for its safe and sound operation. In other words, a system of strong internal control helps to ensure that the goals and objectives of an organization will be met, that it will achieve long-term targets and maintain reliable financial and managerial reporting. 108(62.8%) of the members of School Board of Management strongly agreed with the view that monitoring and evaluation of procurement rules has enhanced financial prudence and staff relations in secondary schools as did 29(17.0%) of the members of School Board of Management. However, 5(2.8%) of the members of School Board of Management were undecided, 16(9.1%) disagreed whereas 14(8.3%) strongly disagreed. 122(70.7%) of the members of School Board of Management strongly agreed with the view that monitoring and evaluation of procurement rules has enhanced curriculum support resources and infrastructural development in secondary schools. At the same time, 21(12.2%) also agreed. However, 4(2.1%) of the members of School Board of Management were undecided, 14(8.4%) disagreed whereas 11(6.6%) strongly disagreed.

These findings are consistent with the assertions of Maronga, Weda and Kerenge (2013) that, in Kenya, the major problems arising from most government financial regulations includes lack of monitoring and evaluation unit on financial usage, long procurement procedures, lack of financial management training, late disbursement of funds and lack of audit personal in secondary schools. These problems hinder good Financial Management Practices in Public Secondary Schools. This is indicative of the fact that proper conduct of monitoring and evaluation in procurement in schools provides avenue for constant feedback, track progress, easy identification of potential challenges and gives an opportunity to incorporate innovation.

4.1.2 Inferential Findings on the Influence of Monitoring and Evaluation on Management of public secondary school resources

To ascertain the difference between adoption of e-procurement and management of public secondary school resources, data was collected on how often secondary schools conduct monitoring and evaluation, wastages in vote heads for infrastructural development, staffing and curriculum support resources and results are shown in Table 3:

Table 3: Results of Frequency of Monitoring and Evaluation and Wastages in School Vote Heads on Infrastructure, Staffing and Curriculum Support Resources

Frequency of Monitoring and Evaluation	Wastages in Management of School Resources (Kshs.)		
	Infrastructure	Staffing	Curriculum Support Resources
1	77,000	99,000	102,000
2	54,000	22,000	89,000
3	32,000	9,000	35,000
4	11,000	4,500	21,000

Table 3 indicates that secondary schools where there is frequent monitoring and evaluation of procurement plans, financial accountability, resource utilization and adherence to procurement rules and regulations, there is reduced and minimal cases of wastage of school resources in infrastructural development, staffing and curriculum support resources materials. These results also lend credence to the assertions of Kimani (2010) that secondary schools which do not have the financial and technical capacity to effectively exercise such oversight and control functions, track and report on allocation, disbursement and use of financial resources, cases of wastage and pilferages are very high. These results were subjected to ANOVA and results are indicated in Table 4:

Table 4: ANOVA Analysis of the Difference between Frequency of Monitoring and Evaluation and Means of Wastages in School Vote Heads on Infrastructural Development, Staffing and Curriculum Support Resources

	Sum of Squares	df	Mean Square	F	Sig
Frequency of Monitoring and Evaluation	8617843501.250	3	2872614500.417		
Infrastructure	8056852518.750	3	2685617506.250	5.486	0.020
Staffing					
Curriculum support resources					
Residual	4405594003.750	9	489510444.861		
Total	12462446522.500	12	1038537210.208		
Total	21080290023.750	15	1405352668.250		

Grand Mean = 34719.3750

From the ANOVA Statistics in Table 4, the processed data, generated a significance level of 0.020 which shows that the data is ideal for making a conclusion on the population's parameter as the value of significance (p-value of 0.020) is less than 5%, that is, $p\text{-value}=0.020 < 0.05$. It also indicates that the results were statistically significant and that there is significant difference between frequency of monitoring and evaluation and means of wastages in vote heads set for infrastructural development, staffing and curriculum support resources.

Secondary schools where there is frequent monitoring and evaluation of procurement plans, financial accountability, resource utilization and adherence to procurement rules and regulations, there is reduced and minimal cases of wastage of school resources in infrastructural

development, staffing and curriculum support resources materials. These results were consistent with the findings of a study conducted in Mandera County by Hussein (2001) which generated a p-value of $0.029 < 0.05$. These findings thus affirm the fact that different forms of monitoring and evaluation of procurement practices impact on different aspects of management of school resources. In other words, proper conduct of monitoring and evaluation in procurement in schools provides avenue for constant feedback, track progress, easy identification of potential challenges and provides an opportunity to mitigate the very challenges for effective management of school resources.

4.1.3 Thematic Analysis of Qualitative Findings on the Influence of Monitoring and Evaluation of Procurement Practices on Management of Secondary School Resources

During the interviews, principals refuted the view that secondary schools rarely conduct monitoring and evaluation of procurement plans, financial accountability, resource utilization and adherence to procurement rules and regulations. Principal, P5, noted,

“In my school, there is constant follow up of school resources’ management from budget preparation to reporting. Monitoring and evaluation is often conducted quarterly, semi-annually, annually and sometimes continuous. This has enabled us to enhance financial prudence, staff relations, curriculum support resources and infrastructural development”.

However, these views were discounted by quality assurance officers who responded in favor of the view that, in most secondary schools, use of school resources is sometimes very difficult to evaluate since there are no clean records from budget preparation to reporting. QASO4 noted,

“Sometimes, we encounter challenges in evaluating and monitoring management of resources in most secondary schools. There is no frequent follow up of schools’ management activities from budget preparation to reporting to a point where any form of evaluation is not possible”.

During focus group discussions, tendering and procurement committee members echoed similar sentiments. They also indicated monitoring and evaluation of management of school resources is sometimes not conducted. One TPCM 4, noted,

“If there is any form of evaluation and monitoring of management of public secondary school resources, then it is only once. But, in most cases, it is rarely done to ascertain whether tendering, procurement and expenditure procedures are adhered to”.

These views, just like quantitative findings further support the views expressed by OECD (2006) that monitoring and evaluation contributes to the quality of project management by providing information on: how results are achieved and by assessing influence, efficiency and relevance of a specific development intervention. In the same vein, these views affirm the fact that a management of school resources system of effective internal control is a critical component of an organization’s management and a foundation for its safe and sound operation. In other words, a system of strong internal control helps to ensure that the goals and objectives of an organization

will be met, that it will achieve long-term targets and maintain reliable financial and managerial reporting. Thus, proper conduct of monitoring and evaluation in procurement in schools provides avenue for constant feedback, track progress, easy identification of potential challenges and gives an opportunity to incorporate innovation.

4.1.4 Interpretations of Research Findings on the Influence of Monitoring and Evaluation of Procurement Practices on Management of School Resources

From the mixed findings, it is evident that secondary schools rarely conduct monitoring and evaluation of procurement plans, financial accountability, resource utilization and adherence to procurement rules and regulations. These findings point to the fact that monitoring and evaluation contributes to the quality of project management by providing information on: how results are achieved and by assessing influence, efficiency and relevance of a specific development intervention.

In other words, management of school resources system of effective internal control is a critical component of an organization's management and a foundation for its safe and sound operation. Quantitative and qualitative findings attest to the fact that a system of strong internal control help to ensure that the goals and objectives of an organization will be met, that it will achieve long-term targets and maintain reliable financial and managerial reporting.

4.1.5 Monitoring and Evaluation of Procurement Practices and Management of Public Secondary School Resources

From the study findings, it is evident that secondary schools rarely conduct monitoring and evaluation of procurement plans, financial accountability, resource utilization and adherence to procurement rules and regulations. These findings point to the fact that monitoring and evaluation contributes to the quality of project management by providing information on: how results are achieved and by assessing influence, efficiency and relevance of a specific development intervention. In other words, management of school resources system of effective internal control is a critical component of an organization's management and a foundation for its safe and sound operation. In addressing the research gap, the study established that a system of strong internal control helps to ensure that the goals and objectives of an organization will be met, that it will achieve long-term targets and maintain reliable financial and managerial reporting.

5.0 SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

Summary

The study also established that secondary schools rarely conduct monitoring and evaluation of procurement plans, financial accountability, resource utilization and adherence to procurement rules and regulations. These findings affirm the fact that a management of school resources system of effective internal control is a critical component of an organization's management and a foundation for its safe and sound operation. This is further indicative of the fact that a system of strong internal control helps to ensure that the goals and objectives of an organization will be met, that it may achieve long-term targets and maintains reliable financial and managerial reporting. Therefore, proper conduct of monitoring and evaluation in procurement in schools provides avenue for constant feedback, track progress, easy identification of potential challenges and gives an opportunity to incorporate innovation.

Recommendation

The study recommends that the PPDA should consistently evaluate and audit performance of schools tendering committees so as to ensure purchases made are in compliance with the law of procurement. On compliance with ethical practices, the study recommends that the National procurement policy or rules and regulations should be reviewed to put into place clauses that will lead to flexibility for the inclusion of emerging trends in the procurement process as procurement is an involving profession. The organization code of ethics should be well put in place and adhered to; in order to guide the daily operations of school tendering committee and to provide them with guiding principles. Ethical levels of behaviour of procurement staff must be ensured as it influences the performance in the school. In cases of conflicts of interests, the school management should adhere to ethical requirements and thus disqualify themselves from awarding themselves contracts.

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