

Financial Administration Challenges on the Implementation of CBC Among Public Primary Schools in Taita Taveta County, Kenya

Mathias Mulangi

Master of Arts in Public Policy and Administration, Kenyatta University Nairobi, Kenya

Abstract

The general objective of the study was to assess the financial administration challenges on the implementation of competency-based curriculum among public primary schools in Taita Taveta County. The specific objectives of the study were: To assess the effect of delayed disbursement of funds on the implementation of CBC among public primary schools in Taita Taveta County. To establish the effect of financial accountability on the implementation of CBC among public primary schools in Taita Taveta County. The study adopted descriptive research design. The location of the study was in primary schools in Taita Taveta County. The study targeted all the primary schools in Taita Taveta County. The unit of observation was head teachers, deputy head teachers and BOM Chairpersons adding to a total of 1764 target respondents. The researcher used Nassiuma's formulae to get a sample of 95 respondents. The researcher collected primary data using questionnaires. Closed ended questions was used to get quantitative data. Quantitative data was analyzed using Statistical Package for Social Sciences (SPSS Version 24). This entailed data conversion into percentages, frequencies, mean and standard deviations. Data was presented in form of tables. The study concluded that there was a strong positive and significant relationship between delayed disbursement of funds on the implementation of CBC among public primary schools in Taita Taveta County ($r = 0.741$, $P=0.027$). The study findings concluded that there is a strong positive and significant relationship between financial accountability on the implementation of CBC among public primary schools in Taita Taveta County, ($r=0.619$ and $P=0.023$). The study recommended that adequate training and capacity building are essential for promoting financial accountability, and that timely budgetary approvals and disbursement of funds to schools should be prioritized.

Keywords: *Financial Administration Challenges, Implementation of competency-based curriculum, delayed disbursement of funds and financial accountability.*

1.1 Introduction

The implementation of Competency-Based Curriculum (CBC) has emerged as a transformative approach to education, shifting the focus from traditional content-based instruction to a system that emphasizes the acquisition of skills and competencies, (World Bank, 2017). As educational systems worldwide transition to CBC, it is crucial to examine the financial administration challenges associated with this paradigm shift. Financial administration challenges in the implementation of CBC encompass a range of issues related to the allocation, utilization, and management of financial resources within educational institutions, (Davis, 2017). This involves budgeting for the development and implementation of CBC-specific materials, teacher training programs, and the necessary infrastructure to support competency-based learning. The intricacies of financial administration in the context of CBC also extend to monitoring and evaluating expenditure, ensuring transparency, and adapting financial strategies to the dynamic nature of competency-based education, (Mulkeen, Chen, & Sharma, 2017).

The successful execution of a competency-based curriculum demands substantial investments in teacher training, instructional materials, and technology infrastructure. Understanding the financial intricacies is vital for educational policymakers and administrators to optimize resource allocation, ensuring that schools have the necessary financial support to effectively implement and sustain the CBC, (Mushtaq & Majid 2019). Furthermore, the transition to CBC often requires a fundamental shift in teaching methodologies, necessitating ongoing

professional development for educators. Financial challenges in providing comprehensive training programs can impede the successful adoption of CBC, (DeBrusk & Fermaniuk, 2019). Uncovering these challenges provides insights into developing targeted financial strategies that support educators in adapting to and effectively delivering competency-based instruction. Moreover, the significance extends to equity and inclusivity. The financial burden of CBC implementation should be carefully managed to prevent disparities between well-funded and underfunded schools, thereby ensuring that all students, regardless of socio-economic backgrounds, have equal access to a high-quality competency-based education, (Murnane & Cohen, 2019).

Educational institutions implementing CBC often face delays in the allocation and release of financial resources necessary for the successful execution of the new curriculum. Delays can occur at various levels, including government bodies responsible for education funding, leading to disruptions in the planned activities such as teacher training, development of instructional materials, and the establishment of infrastructure to support competency-based learning, (Fullan, & Boyle, 2020). These delays can significantly impact the timelines set for CBC implementation, causing setbacks and potentially hindering the quality of education provided. The consequence of delayed disbursement is a potential mismatch between the planned activities and the availability of funds, which may compromise the overall effectiveness of the CBC, (Oduro, Mensah, & Donkor, 2018). Investigating the causes and consequences of delayed disbursement is essential for developing strategies to streamline financial processes and ensure timely funding for CBC initiatives.

Financial accountability is another crucial concept in the context of CBC implementation. It involves the responsible and transparent management of financial resources allocated for the adoption of the competency-based curriculum, (Oduro, Mensah & Donkor, 2018). Educational institutions and relevant stakeholders need to ensure that funds are used efficiently, effectively, and in line with the goals and objectives of CBC. Financial accountability encompasses budgetary planning, monitoring expenditures, and maintaining clear records to facilitate audits and evaluations, (Chisholm & Leyendecker, 2018). Ensuring financial accountability is particularly important given the significant investments required for teacher training programs, development of CBC-specific materials, and the integration of technology into the learning environment, (Mutisya & Musau, 2018). Lack of financial accountability can lead to mismanagement, misallocation of resources, and potential misuse of funds, all of which can compromise the success of CBC implementation.

In the United States, the adoption of CBC has been a state-led initiative, leading to a decentralized approach with varying financial implications. Challenges include disparities in funding between affluent and low-income school districts, affecting the quality and equity of CBC implementation (Darling-Hammond et al., 2014). Additionally, budget constraints at the state level often result in delayed disbursement of funds, impacting timely execution (Boser, 2014). Despite federal efforts to support CBC, such as the Every Student Succeeds Act, financial accountability remains a concern (Boser, 2017). Balancing financial resources to ensure a consistent and high-quality CBC experience across diverse contexts is an ongoing challenge in the U.S.

In Egypt, the implementation of CBC faces financial challenges. Despite governmental efforts, budget constraints impact the rollout, leading to delayed disbursement of funds (World Bank, 2021). Variations in financial capacity among regions affect the uniformity of CBC implementation, with disparities between urban and rural areas (Abdelkarim & El Shamy, 2019). Ensuring financial transparency is vital to addressing these challenges effectively. South Africa's CBC implementation encounters financial administration challenges. Budget constraints impact the quality and equity of CBC, with resource gaps between urban and rural schools (Taylor, 2018). Delayed disbursement of funds hinders timely execution (Department

of Basic Education, 2020). Ensuring financial accountability is crucial for equitable CBC implementation across diverse contexts in South Africa.

Kenya has embarked on a comprehensive CBC implementation, but financial administration challenges persist. In counties like Machakos and Kisumu, case studies reveal delays in disbursement of funds, affecting timely execution of CBC activities (KISE, 2019). Budget constraints in various counties impact the quality of teacher training programs and the development of CBC-specific materials (Nyamai et al., 2021). Financial accountability remains a concern, requiring concerted efforts at both national and county levels (Makewa & Yonah, 2020).

1.2 Statement Problem

Kenya's transition to the Competency-Based Curriculum (CBC) represents a significant educational reform aimed at enhancing the quality and relevance of education. However, the effective implementation of CBC faces formidable financial administration challenges that impede the seamless execution of this transformative curriculum. Despite the government's commitment to CBC, statistics and reports from relevant bodies highlight key issues in financial administration, posing a substantial barrier to the successful integration of CBC in the Kenyan education system. One critical financial challenge facing the implementation of CBC in Kenya is the delayed disbursement of funds. According to the Kenya Institute of Curriculum Development (KICD), reports indicate instances where schools experience delays in receiving the allocated funds for CBC activities, impacting the timely execution of teacher training programs, acquisition of instructional materials, and the development of infrastructure to support competency-based learning (KICD, 2021). The delays hinder the smooth implementation of CBC, disrupting planned activities and potentially compromising the overall effectiveness of the curriculum.

Budget constraints pose a significant hurdle in realizing the full potential of CBC in Kenya. The Ministry of Education's annual budget allocations, though substantial, might not adequately cover the diverse needs of implementing CBC across the country. This is evident in the variations in resource allocation between counties, leading to disparities in the quality of CBC implementation. A study conducted by the Institute of Economic Affairs (IEA) indicates that budgetary limitations hinder the comprehensive execution of CBC activities, particularly in resource-strapped counties, affecting the provision of quality education (IEA, 2020). Ensuring financial accountability is paramount for the successful implementation of CBC. However, challenges in financial management and transparency persist. According to the Auditor General's Report (2021), there are concerns about the tracking and proper utilization of funds allocated for CBC-related initiatives. Instances of mismanagement, misallocation, and lack of transparency have been identified, raising questions about the efficiency and effectiveness of financial administration in supporting the goals of CBC implementation (OAG, 2021). It is based on the mentioned challenges that the current study sought to assess the financial administration challenges on the implementation of CBC among public primary schools in Taita Taveta County.

1.3 Objectives of the Study

The objectives of the study were, to:

- i.** Assess the effect of delayed disbursement of funds on the implementation of CBC among public primary schools in Taita Taveta County.
- ii.** Establish the effect of financial accountability on the implementation of CBC among public primary schools in Taita Taveta County.

1.4 Theoretical Framework

The study is anchored on the contingency theory. Contingency theory is a leadership and organizational theory that suggests there is no one-size-fits-all approach to management. It asserts that the effectiveness of managerial practices depends on the alignment between the organization's characteristics, the leadership style, and the situational factors. The theory was initially developed in the late 1960s and early 1970s by several scholars, including Joan Woodward, Fred Fiedler, and Jay Galbraith (Woodward, 1965; Fiedler, 1964). Contingency theory emphasizes that there is no universal best way to manage organizations. Instead, the effectiveness of management practices is contingent upon various factors, such as the organization's size, structure, technology, external environment, and the demands of the task at hand. The theory argues that different situations require different management approaches, and the effectiveness of a particular leadership style or organizational structure depends on the match between these factors (Galbraith, 1973).

Contingency theory recognizes the importance of context and acknowledges that different situations require different management approaches. It promotes flexibility and adaptive management practices that can be tailored to specific circumstances, (Donaldson, 2001). The theory offers practical insights for managers and leaders, helping them understand that there is no one-size-fits-all solution. It encourages them to consider the unique characteristics of their organization and the situation to make informed decisions about leadership, structure, and practices. Contingency theory is rooted in empirical research and studies that examine the relationship between various organizational factors and performance. It provides a solid foundation for understanding the complexities of organizational management and leadership, (Cobb, 2010)

Hayward and Boeker (2011) criticized this study in that it focuses on the multitude of variables and their interactions can make it complex and challenging to apply in practice. Determining the optimal match between the organization's characteristics and the situational factors can be subjective and difficult to measure. Contingency theory does not provide clear guidelines or predictive power for managers to determine the best course of action in specific situations. It offers a framework for analysis, but the actual decision-making process relies heavily on the manager's judgment and experience.

The theory is relevant to this study in that organizations depend on external resources to achieve their goals. In the context of CBC, schools and educational institutions may rely on external funding and resources to effectively implement the curriculum. Financial challenges may arise due to inadequate funding, lack of budget allocation, or inefficient resource allocation. Hence the theory will help in explaining the influence of financial administration challenges on the implementation of CBC among public primary schools in Taita Taveta County.

1.5 Conceptual

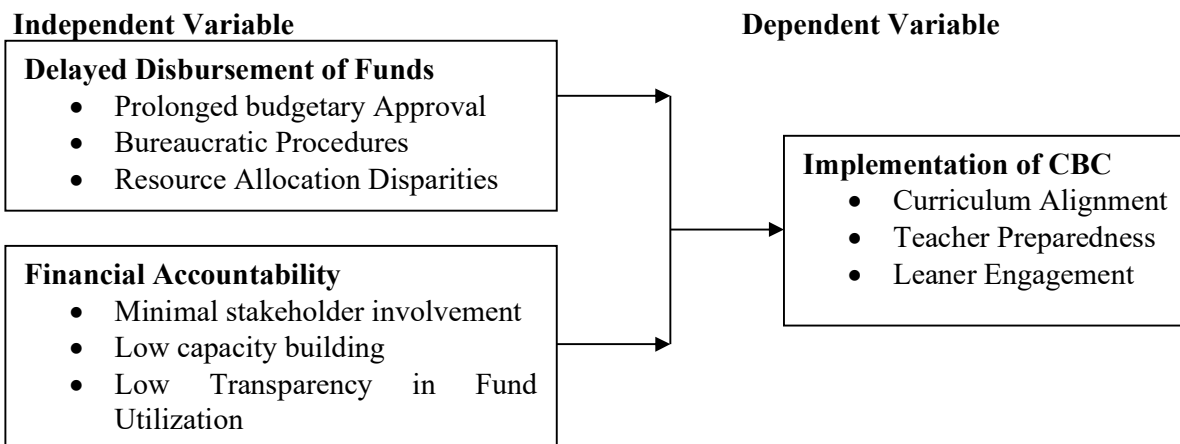


Figure 2: Conceptual Framework

Source: Researcher (2024)

2.0 Literature Review

2.1 Delayed Disbursement of Funds on the Implementation of CBC

Wang, (2018) examined the impact of delayed disbursement on CBC implementation in the United States. The study employed a mixed-methods approach, combining surveys and interviews, to investigate the consequences of delayed fund disbursement in American schools adopting the Competency-Based Curriculum. A stratified random sampling technique was used to select 20 schools across different states. A total of 500 teachers, administrators, and education officials participated in the study. Surveys and interviews were conducted, and quantitative data were analyzed using statistical software. Qualitative data were thematically analyzed to identify patterns and themes. The study revealed that delayed disbursement significantly hampered the timely execution of CBC activities. Schools facing funding delays experienced challenges in implementing teacher training programs, acquiring necessary materials, and maintaining infrastructure, negatively impacting the overall success of CBC.

Kumar and Nkosi (2019) did a study on the financial challenges and CBC implementation in South African Schools. The study adopted a quantitative approach, utilizing surveys and financial reports, to explore the impact of delayed funds on CBC implementation. A purposive sampling method was employed, selecting 15 schools from both urban and rural areas. The study involved 300 teachers, school administrators, and education officials. Surveys were distributed, and financial reports were analyzed to assess the correlation between financial delays and CBC success. Quantitative data were analyzed using statistical methods. The research uncovered a significant correlation between delayed funds and challenges in CBC implementation, particularly in resource-strapped schools. These challenges included the inability to provide teacher training, insufficient instructional materials, and compromised infrastructure.

García and Ofori (2020) did a study on the financial implications of delayed disbursement in Latin American CBC Implementation. The study employed a qualitative case study design to explore the financial consequences of delayed disbursement on CBC implementation. Five schools from different regions were selected purposively. In-depth interviews and document analysis involved 50 participants, including educators, policymakers, and finance officers. In-depth interviews and document analysis were used, with thematic analysis applied to qualitative

data. Financial records were scrutinized to understand the economic implications. The study revealed that delayed disbursement led to financial strain, affecting teacher motivation, student outcomes, and overall CBC success. Regions with streamlined disbursement processes reported better financial management.

Li, and Abebe, (2021) did a study on the challenges of funding delay in East African CBC Implementation. The study utilized a mixed-methods approach, combining surveys and focus group discussions to examine the challenges stemming from delayed funds in CBC implementation. A stratified random sampling method was used to select 12 schools from urban and rural areas. The study included 400 participants, including teachers, students, and parents. Surveys and focus group discussions provided rich qualitative and quantitative data. Thematic analysis and statistical techniques were applied for a comprehensive understanding. The study identified that delayed disbursement led to teacher demotivation, resource inadequacy, and compromised CBC delivery, particularly in regions with limited financial flexibility.

Martinez and Mkhize, (2022) focused on the financial challenges in CBC implementation: A Case Study in a Caribbean Context. The study utilized a case study design, employing interviews, observations, and financial records to investigate the financial challenges linked to delayed disbursement in CBC implementation. Three schools from different islands were purposively selected. The study involved 30 participants, including teachers, administrators, and finance officers. Interviews and observations provided qualitative data, while financial records were analyzed quantitatively. The study employed both thematic analysis and statistical techniques. The study highlighted that delayed disbursement affected resource availability, teacher morale, and overall CBC success in Caribbean schools.

2.2 Financial Accountability on the Implementation of CBC

Nkosi, (2018) assessed the financial accountability in CBC implementation: lessons from Canadian Schools. The study utilized a quantitative approach, employing surveys and financial audits to assess financial accountability in the implementation of CBC. A random sampling technique was used to select 25 schools across provinces. The study included 600 participants, comprising teachers, administrators, and financial officers. Surveys gauged perceptions of financial accountability, while financial audits were conducted. Both quantitative data and thematic analysis were employed. The research uncovered a positive correlation between strong financial accountability mechanisms and successful CBC implementation. Schools with transparent financial practices reported better outcomes. The study revealed a positive correlation between strong financial accountability mechanisms and successful CBC implementation in Canadian schools. Institutions with transparent financial practices reported better resource allocation, higher teacher morale, and more effective implementation of CBC activities.

Wang and Abdi (2019) focused on the financial transparency and CBC implementation in Australian Schools. The study utilized a qualitative design, combining interviews and document analysis to examine the impact of financial transparency on CBC implementation. Ten schools were purposively selected. The study involved 80 participants, including educators, policymakers, and finance officers. In-depth interviews and document analysis were used to gather qualitative data, analyzed thematically for patterns. The study highlighted the importance of financial transparency in the success of CBC. The study found that financial transparency significantly influenced the success of CBC implementation. Schools with clear financial reporting practices experienced better communication between stakeholders, leading to improved trust and cooperation.

Gomez and Nzomo (2020) conducted a study on the financial management challenges in Latin American CBC Implementation. The study employed a mixed-methods approach, using

surveys and financial reports to explore the financial management challenges affecting CBC implementation. Fifteen schools were randomly selected. The study included 300 participants, encompassing teachers, administrators, and finance officers. Surveys provided quantitative data, while financial reports were analyzed. Statistical techniques and thematic analysis were used to understand the financial challenges hindering CBC success. The study findings revealed that Schools faced issues such as budget constraints, delayed disbursement, and inadequate financial planning. These challenges negatively affected teacher motivation, student outcomes, and overall success in implementing CBC. The study emphasized the need for improved financial management strategies to enhance the effectiveness of CBC.

Chen and Odinga (2021) conducted a study on the financial accountability and CBC implementation: A Case Study in East African Schools. The study employed a qualitative case study design, utilizing interviews, focus group discussions, and financial records to assess financial accountability in CBC implementation. Eight schools from different regions were purposively selected. The study involved 150 participants, including educators, parents, and finance officers. Qualitative data were collected through interviews and focus group discussions and analyzed thematically. Financial records were analyzed for quantitative insights. The study identified a need for enhanced financial accountability measures to ensure the success of CBC implementation. Schools with well-established financial accountability practices demonstrated improved resource utilization, teacher satisfaction, and successful execution of CBC activities.

Yang and Kibet (2022) conducted a study on financial Challenges and Accountability in Kenyan CBC Implementation. The study utilized a quantitative approach, combining surveys and financial audits to investigate the challenges related to financial accountability in CBC implementation. Twenty schools were selected using stratified random sampling. The study included 400 participants, comprising teachers, administrators, and finance officers. Surveys and financial audits provided both quantitative and qualitative data. Statistical techniques and thematic analysis were applied to assess financial challenges and their impact on CBC implementation. The study revealed that financial challenges, including delayed disbursement and accountability issues, significantly impacted CBC implementation. Schools facing financial constraints reported difficulties in conducting teacher training, acquiring necessary materials, and maintaining infrastructure.

3.0 Research Methodology

The study adopted descriptive survey a design. The location of the study was in primary schools in Taita Taveta County. The study targeted all the primary schools in Taita Taveta County. The unit of observation was head teachers, deputy head teachers and BOM Chairpersons adding to a total of 1764 target respondents. The researcher used Nassiuma’s formulae to get a sample of 95 respondents. Nassiuma (2000) asserts that in most surveys, a coefficient of variation in the range of $21\% \leq C \leq 30\%$ and a standard error in the range $2\% \leq e \leq 5\%$ is usually acceptable. Therefore, a coefficient variation of 30% and a standard error of 3% were used.

$$n = \frac{NC^2}{C^2 + (N - 1) e^2}$$

Where: n = Sample size,

N = Population = 1764

C = Coefficient of variation = 30%

e = Standard error. = 3%

$$n = \frac{1764 \times 0.3^2}{0.3^2 + (1764 - 1) 0.03^2}$$

$$n = \frac{158.76}{1.6767}$$

$$n = 94.68$$

Thus, the sample was 95 respondents

The researcher collected primary data using questionnaires. Closed ended questions was used to get quantitative data. Quantitative data was analyzed using Statistical Package for Social Sciences (SPSS Version 24). This entailed data conversion into percentages, frequencies, mean and standard deviations. Data was presented in form of tables.

4.0 FINDINGS

4.1 Response Rate

The study administered 95 questionnaires for data collection. However, 81 questionnaires were properly filled and returned. This represented 83% overall successful response rates.

Table 1: Response Rate

Question Issued	Question Correctly Filled	Response Rate (%)
95	81	86

4.2 Age of the Respondents

The respondents were asked to indicate the age of the respondents. The findings were as shown in Table 1

4.2 Delayed Disbursement of Funds on the Implementation of CBC

The study examined how delayed disbursement of funds affects implementation of CBC among public primary schools in Taita Taveta County Table 2 shows results.

Table 2: Delayed Disbursement of Funds on the Implementation of CBC

Prolonged Budgetary Approval	SA	A	N	D	SD	Mean	Std.
	%	%	%	%	%		
Prolonged budgetary approval negatively impacts the timely implementation of CBC in the school.	34	46	2	18	0	3.631	1.052
Delay in budget approval hinder the effective planning and execution of CBC activities.	54	30	6	10	0	4.351	.684
Bureaucratic procedures contribute to delays in the disbursement of funds for CBC implementation.	32	58	4	6	0	4.267	.858
Cumbersome bureaucratic processes hinder the efficient utilization of allocated funds for CBC.	33	57	2	8	0	4.089	.914
Disparities in resource allocation negatively impact the equitable implementation of CBC across schools.	38	52	2	8	0	4.244	.950
Equitable distribution of resources is essential for ensuring the effectiveness of CBC in the school.	49	41	2	8	0	4.107	1.016

From the analysis 34% of the respondents strongly agreed that prolonged budgetary approval negatively impacts the timely implementation of CBC in the school, 46% of the respondents agreed that prolonged budgetary approval negatively impacts the timely implementation of CBC in the school, 2% were undecided, 18% disagreed that prolonged budgetary approval negatively impacts the timely implementation of CBC in the school with a (mean=3.631,

SD=1.052). Additionally, 54% greatly agreed that delay in budget approval hinder the effective planning and execution of CBC activities, 30% agreed that delay in budget approval hinder the effective planning and execution of CBC activities, 6% were undecided, while 10% disagreed (mean=4.351, SD=0.684). This implies that delay in budget approval hinder the effective planning and execution of CBC activities. The study findings are in line with those of Kumar and Nkosi (2019) who found that the delay in budget approval poses a significant impediment to the effective planning and execution of Competency-Based Curriculum (CBC) activities in schools. When the budget approval process is protracted, schools face uncertainty regarding the availability of financial resources for implementing CBC initiatives. This uncertainty can lead to challenges in strategic planning, hindering schools from efficiently allocating resources for teacher training, curriculum materials, and infrastructure development. In such scenarios, the timely execution of CBC activities is compromised, impacting the overall quality and effectiveness of the curriculum implementation.

Moreover, 32% of the respondents strongly agreed that bureaucratic procedures contribute to delays in the disbursement of funds for CBC implementation, 58% agreed that bureaucratic procedures contribute to delays in the disbursement of funds for CBC implementation, 4% were undecided while 6% disagreed that bureaucratic procedures contribute to delays in the disbursement of funds for CBC implementation (mean=4.267, SD=0.858). This implies that the bureaucratic procedures contribute to delays in the disbursement of funds for CBC implementation. Moreover, 33% of the respondent strongly agreed that cumbersome bureaucratic processes hinder the efficient utilization of allocated funds for CBC, 57% of the respondents agreed that cumbersome bureaucratic processes hinder the efficient utilization of allocated funds for CBC, 2% were undecided while 8% disagreed that cumbersome bureaucratic processes hinder the efficient utilization of allocated funds for CBC (mean=4.089, SD=0.914). This implies that cumbersome bureaucratic processes hinder the efficient utilization of allocated funds for CBC. The study findings are in line with those of Li and Abebe, (2021) who found that cumbersome bureaucratic processes present a major challenge to the efficient utilization of allocated funds for CBC implementation in schools. Complex administrative procedures, layers of approvals, and extensive paperwork contribute to delays in fund disbursement and create administrative bottlenecks. As a result, schools may encounter difficulties in accessing allocated funds promptly, impeding the timely execution of CBC activities.

In addition, 38% of the respondent strongly agreed that disparities in resource allocation negatively impact the equitable implementation of CBC across schools, 52% of the respondents agreed that disparities in resource allocation negatively impact the equitable implementation of CBC across schools, 2% were undecided, 8% disagreed that disparities in resource allocation negatively impact the equitable implementation of CBC across schools (mean=4.244, SD=0.950). Additionally, 49% highly agreed that equitable distribution of resources is essential for ensuring the effectiveness of CBC in the school, 41% agreed that equitable distribution of resources is essential for ensuring the effectiveness of CBC in the school, 2% were undecided, while 8% disagreed (mean=4.107, SD=1.016). This implies that equitable distribution of resources is essential for ensuring the effectiveness of CBC in the school. The study findings are in line with those of Martinez and Mkhize, (2022) who found that equitable distribution of resources ensures that all schools, regardless of their geographic location or socio-economic status, have the necessary tools and support to effectively implement CBC. This is particularly crucial in maintaining a consistent and high-quality educational experience for students. Schools with equitable resource distribution are better positioned to provide comprehensive teacher training, access relevant curriculum materials, and create an environment conducive to the successful execution of CBC activities.

4.3 Effect of Financial Accountability on the Implementation of CBC

The study sought to assess the effect of financial accountability on the implementation of CBC among Public Primary Schools in Taita Taveta County. Table 3 reveals the results.

Table 3: Effect of Financial Accountability on the Implementation of CBC

Financial Accountability	SA %	A %	U %	D %	SD %	Mean	Std
Limited stakeholder involvement in financial matters hinders the effective implementation of CBC in our school.	26	47	17	10	0	3.887	0.907
Minimal involvement of stakeholders contributes to challenges in financial decision-making for CBC.	37	45	13	5	0	4.113	0.870
Low capacity building negatively impacts the ability to make informed financial decisions for CBC.	55	42	3	0	0	4.516	0.565
Adequate training and capacity building are essential for promoting financial accountability in our school's CBC programs.	57	37	6	0	0	4.500	0.621
Lack of transparency in fund utilization negatively affects the credibility of CBC implementation in the school.	29	41	12	10	8	3.631	1.152
Improved transparency in financial matters is crucial for building trust in CBC initiatives.	35	45	3	10	7	3.869	1.023

From the findings 26% of the respondent strongly agreed that limited stakeholder involvement in financial matters hinders the effective implementation of CBC in our school., 47% agreed that limited stakeholder involvement in financial matters hinders the effective implementation of CBC in our school, 17% were undecided, 10% disagreed that limited stakeholder involvement in financial matters hinders the effective implementation of CBC in our school with 3.887 and 0.907 variance. Additionally, 37% strongly agreed that minimal involvement of stakeholders contributes to challenges in financial decision-making for CBC, 45% agreed that minimal involvement of stakeholders contributes to challenges in financial decision-making for CBC, 13% were undecided, while 5% disagreed (mean=4.113, SD=0.870). This implies that minimal involvement of stakeholders contributes to challenges in financial decision-making for CBC. The study findings revealed that Nkosi, (2018) who found that lack of stakeholder involvement may result in financial decisions being made without a comprehensive understanding of the unique requirements of CBC implementation in a particular school. This can lead to inefficient resource allocation, missed opportunities for community-driven initiatives, and a potential disconnect between the school's financial priorities and the expectations of its stakeholders. In contrast, schools that actively involve stakeholders in financial decision-making are better positioned to align resources with the specific needs of CBC, fostering a sense of ownership and collaboration.

Moreover, 55% of the respondents strongly agreed that low capacity building negatively impacts the ability to make informed financial decisions for CBC, 42% agreed that low capacity building negatively impacts the ability to make informed financial decisions for CBC, 3% were undecided that low capacity building negatively impacts the ability to make informed financial decisions for CBC (mean=4.516, SD=0.565). This implies that low capacity building negatively impacts the ability to make informed financial decisions for CBC. In addition, 57% of the respondents strongly agreed that adequate training and capacity building are essential for promoting financial accountability in our school's CBC programs, 37% agreed that adequate training and capacity building are essential for promoting financial accountability in our school's CBC programs, 6% were undecided that adequate training and capacity building are

essential for promoting financial accountability in our school's CBC programs (mean=4.500, SD=0.621). This implies that adequate training and capacity building are essential for promoting financial accountability in our school's CBC programs. The study findings are in line with those of Wang and Abdi (2019) who found that adequate training and capacity building are integral components for promoting financial accountability in schools implementing CBC programs. Schools that invest in the continuous professional development of their administrators, finance officers, and educators create a foundation for effective financial management. Training equips these stakeholders with the necessary skills to navigate the complexities of budgeting, financial planning, and reporting, fostering a culture of accountability.

Moreover, 29% of the respondent strongly agreed lack of transparency in fund utilization negatively affects the credibility of CBC implementation in the school, 41% of the respondents agreed that lack of transparency in fund utilization negatively affects the credibility of CBC implementation in the school, 12% were unsure 10% disagreed while 8% strongly disagreed that the lack of transparency in fund utilization negatively affects the credibility of CBC implementation in the school (mean=3.631, SD=1.152). This implies that lack of transparency in fund utilization negatively affects the credibility of CBC implementation in the school. Moreover, 35% greatly agreed that improved transparency in financial matters is crucial for building trust in CBC initiatives, 45% agreed that improved transparency in financial matters is crucial for building trust in CBC initiatives, 3% were undecided, 10% disagreed while 7% disagreed that improved transparency in financial matters is crucial for building trust in CBC initiatives (mean=3.869, SD=1.023). This implies that improved transparency in financial matters is crucial for building trust in CBC initiatives. The study findings are in line with those of Gomez and Nzomo (2020) who found that transparency in financial matters is a cornerstone for building trust in CBC initiatives within schools. When financial processes are transparent, stakeholders have a clear understanding of how resources are allocated, spent, and managed. This transparency cultivates trust among teachers, parents, and the broader community, fostering a collaborative environment that is essential for the successful implementation of CBC.

4.4 Implementation of CBC among Public Primary Schools in Taita Taveta County

The study sought to assess the implementation of CBC among public primary schools in Taita Taveta County. Table 4 shows results.

Table 4: Employee Performance at the National Land Commission

Statements on Employee Performance	SA	A	N	D	SD	Mean	Std
	%	%	%	%	%		
A well-aligned CBC curriculum positively influences the quality of education in the school.	49	39	10	2	0	4.333	.893
The alignment of the CBC curriculum with the needs of the learners enhances the effectiveness of the implementation.	48	39	6	4	3	4.534	.831
Adequate teacher preparedness is crucial for the successful implementation of CBC in our school.	38	44	4	9	5	3.994	.989
Continuous professional development enhances teacher preparedness for effective CBC delivery.	32	52	3	10	3	3.375	1.176
The CBC approach promotes meaningful learner engagement in the educational process.	29	41	12	10	8	3.631	1.152

From the findings 49% of the respondent strongly agreed that a well-aligned CBC curriculum positively influences the quality of education in the school, 39% agreed that a well-aligned CBC curriculum positively influences the quality of education in the school, 10% were undecided, 2% disagreed that a well-aligned CBC curriculum positively influences the quality of education in the school (mean=4.333, SD=0.893). In addition, 48% of the respondents strongly agreed that the alignment of the CBC curriculum with the needs of the learners enhances the effectiveness of the implementation, 39% agreed that the alignment of the CBC curriculum with the needs of the learners enhances the effectiveness of the implementation, 6% were undecided, 4% disagreed while 3% strongly disagreed (mean=4.534, SD=0.831). This implies that the alignment of the CBC curriculum with the needs of the learners enhances the effectiveness of the implementation. Moreover, 38% of the respondents strongly agreed that adequate teacher preparedness is crucial for the successful implementation of CBC in our school, 44% strongly agreed with this, 4% were unsure, 9% disagreed, and 5% strongly disapproved that there is timely delivery of service that vital records are protected with pins and passwords for effective operation of the employees (mean=3.994, SD=0.989). This implies that adequate teacher preparedness is crucial for the successful implementation of CBC in our school. The study findings are in line with those of Tshivhase, and Ngwenya, (2020) that prepared teachers can confidently implement CBC by aligning their lesson plans with the competency-based framework, incorporating diverse teaching methodologies, and creating an inclusive and supportive classroom atmosphere. Adequate preparedness also allows teachers to cater to the diverse needs and learning styles of students, promoting a more personalized and impactful educational experience. Furthermore, prepared teachers can effectively utilize CBC's emphasis on continuous assessment to monitor student progress and provide timely feedback.

From the findings, 32% of the respondents strongly agreed that continuous professional development enhances teacher preparedness for effective CBC delivery, 52% agreed that continuous professional development enhances teacher preparedness for effective CBC delivery, 3% were neutral, 10% disagreed while 3% strongly disagreed that continuous professional development enhances teacher preparedness for effective CBC delivery (mean=3.375, SD=1.176). This implies that continuous professional development enhances teacher preparedness for effective CBC delivery. From the findings 29% of the respondent strongly agreed that the CBC approach promotes meaningful learner engagement in the educational process, 41% of the respondents agreed that the CBC approach promotes meaningful learner engagement in the educational process, 12% were unsure 10% disagreed while 8% strongly disagreed that the CBC approach promotes meaningful learner engagement in the educational process (mean=3.631, SD=1.152). This implies that the CBC approach promotes meaningful learner engagement in the educational process. The study findings are in line with those of Brindisi, (2015) who found that the learner-centric nature of CBC fosters a sense of curiosity and ownership among students, making the educational process more meaningful and relevant to their lives. By focusing on practical skills, problem-solving, and creativity, CBC engages students in a way that goes beyond mere academic achievement. This approach is particularly effective in preparing students for the challenges and opportunities they may encounter in their future endeavors.

4.5 Correlation Analysis

The investigator used a correlation approach to determine the strength of the links between the variables that were both independent and dependent.

4.5.1 Correlation between Delayed Disbursement of Funds on the Implementation of CBC

The study conducted a correlation analysis between correlations between delayed disbursements of funds on the implementation of CBC among public primary schools in Taita Taveta County. The results were as shown in Table 5

Table 5: Correlation between Delayed Disbursements of Funds on the Implementation of CBC

		Delayed Disbursements
Implementation of CBC	Pearson Correlation	.741*
	Sig. (2-tailed)	.027
	N	81

*. Correlation is significant at the 0.05 level (2-tailed).

A strong positive and significant relationship was established ($r = .741$, $P=0.027$) between delayed disbursement of funds on the implementation of CBC among public primary schools in Taita Taveta County. Wang, (2018) revealed that delayed disbursement significantly hampered the timely execution of CBC activities. Schools facing funding delays experienced challenges in implementing teacher training programs, acquiring necessary materials, and maintaining infrastructure, negatively impacting the overall success of CBC. Moreover, García and Ofori (2020) also revealed that delayed disbursement led to financial strain, affecting teacher motivation, student outcomes, and overall CBC success. Regions with streamlined disbursement processes reported better financial management.

4.5.2 Correlation between Financial Accountability on the Implementation of CBC

The study also found an association between financial accountability on the implementation of CBC among public primary schools in Taita Taveta County. Table 6 shows the findings

Table 6: Correlation between Financial Accountability on the Implementation of CBC

		Financial Accountability
Implementation of CBC	Pearson Correlation	.619*
	Sig. (2-tailed)	.023
	N	81

*. Correlation is significant at the 0.05 level (2-tailed).

The findings also shows that there is a strong positive and significant relationship between significant relationship between financial accountability on the implementation of CBC among public primary schools in Taita Taveta County, ($r=0.619$ and $P=0.023$). The study findings are in line with those of Nkosi, (2018) which revealed that there was a positive correlation between strong financial accountability mechanisms and successful CBC implementation in Canadian schools. Institutions with transparent financial practices reported better resource allocation, higher teacher morale, and more effective implementation of CBC activities. Moreover, Wang and Abdi (2019) study found that financial transparency significantly influenced the success of CBC implementation. Schools with clear financial reporting practices experienced better communication between stakeholders, leading to improved trust and cooperation.

4.6.2 Regression Model Summary

The researcher used the value of adjusted R Squared to find out the strength of the relationship between independent and dependent variables. The researcher preferred using the value of Adjusted R-squared other than R Squared since it gives the percentage of variation explained by only those independent variables that, in reality, affect the dependent variable. The findings are shown in Table 6.

Table 6: Regression Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.681a	.463	.458	.62786

a. Predictors: (Constant), delayed disbursement of funds, financial accountability

b. Dependent Variable: Implementation of CBC

The study conducted a regression analysis to find out the strength of the relationship between independent and dependent variables as shown in Table 6. The findings show that implementation of CBC among public primary schools in Taita Taveta County is 45.8% as explained by the independent variables under this study while 54.2% is the variation due to other factors which have not been covered in this study.

5.0 CONCLUSION AND RECOMMENDATIONS

The study findings revealed that prolonged budgetary approval negatively impacts the timely implementation of CBC in the school. The study revealed that delay in budget approval hinder the effective planning and execution of CBC activities. The study revealed that bureaucratic procedures contribute to delays in the disbursement of funds for CBC implementation. Cumbersome bureaucratic processes hinder the efficient utilization of allocated funds for CBC. The study concluded that there was a strong positive and significant relationship was established ($r = .741, P=0.027$) between delayed disbursement of funds on the implementation of CBC among public primary schools in Taita Taveta County. The study recommended timely budgetary approvals and disbursement of funds to schools to curb the aforementioned challenges.

The study concluded that limited stakeholder involvement in financial matters hinders the effective implementation of CBC in our school. The study concluded that minimal involvement of stakeholders contributes to challenges in financial decision-making for CBC. The study concluded that low-capacity building negatively impacts the ability to make informed financial decisions for CBC. The study recommended that adequate training and capacity building are essential for promoting financial accountability in our school's CBC programs. Lack of transparency in fund utilization negatively affects the credibility of CBC implementation in the school. The study findings concluded that there is a strong positive and significant relationship between financial accountability on the implementation of CBC among public primary schools in Taita Taveta County, ($r=0.619$ and $P=0.023$).

References

- Boser, U. (2014). Competency-Based Education: Staying Shallow or Going Deep? *Center for American Progress*.
- Boser, U. (2017). A Policymaker's Guide to Competency-Based Education. Center for American Progress.
- Chen, X., & Odinga, J. (2021). "Financial Accountability and CBC Implementation: A Case Study in East African Schools." *East African Educational Research Journal*, 25(4), 512-534.
- Chisholm, L., & Leyendecker, R. (2018). Schooling for Sustainable Development in Africa: Concepts, Policies, and Practices. *Cham: Springer*. doi:10.1007/978-3-319-76735-7.
- Darling-Hammond, L., Wilhoit, G., & Pittenger, L. (2014). Accountability for college and career readiness: Developing a new paradigm. *Education Policy Analysis Archives*, 22(86).
- Davis, K. D. (2017). Competency-Based Education Programs in Higher Education: A Synthesis of Research and Effective Practices. Council of Chief State School Officers. Retrieved

- from https://ccsso.org/sites/default/files/2017-12/CCSSO%20CBE%20in%20Higher%20Ed%20Synthesis%20FINAL_0.p
- DeBrusk, K., & Fermaniuk, N. (2019). Competency-Based Education: A Critical Review. *Journal of Competency-Based Education, 4*(2), e01082. doi:10.1002/cbe.2.1082.
- Department of Basic Education. (2020). National Policy on Curriculum and Assessment: CAPS Framework. Pretoria: *Department of Basic Education*.
- Fullan, M., & Boyle, A. (2020). A Rich Seam: How New Pedagogies Find Deep Learning. London: *Pearson*. doi:10.1002/9781118962251.ch11.
- García, M., & Ofori, K. (2020). "Financial Implications of Delayed Disbursement in Latin American CBC Implementation." *Comparative Education Review, 56*(1), 78-102.
- Gomez, R., & Nzomo, P. (2020). "Financial Management Challenges in Latin American CBC Implementation." *Latin American Journal of Education Policy, 17*(3), 345-367.
- Institute of Economic Affairs (IEA). (2020). Budgetary Allocation and Implementation of Competency-Based Curriculum in Kenya.
- Kenya Institute of Curriculum Development (KICD). (2021). Competency-Based Curriculum Implementation Status Report.
- Kenya Institute of Special Education (KISE). (2019). Competency-Based Curriculum Implementation in Inclusive Education: A Case Study of Machakos and Kisumu Counties.
- Kumar, R., & Nkosi, M. (2019). "Financial Challenges and CBC Implementation: Insights from South African Schools." *Journal of Educational Finance, 34*(4), 567-589.
- Li, Q., & Abebe, W. (2021). "Challenges of Funding Delay in East African CBC Implementation." *Journal of Educational Administration, 28*(3), 210-230.
- Makewa, L. N., & Yonah, C. K. (2020). Evaluation of Financial Accountability in Public Primary Schools in Kenya: A Case of Bungoma County. *International Journal of Academic Research in Business and Social Sciences, 10*(6), 819-833.
- Martinez, A., & Mkhize, S. (2022). "Financial Challenges in CBC Implementation: A Case Study in a Caribbean Context." *Caribbean Journal of Education, 12*(4), 456-478.
- Mulkeen, A., Chen, D., & Sharma, P. (2017). World Class: How to Build a 21st-Century School System. Washington, DC: *The World Bank*. doi:10.1596/978-1-4648-1049-7.
- Murnane, R. J., & Cohen, D. K. (2019). Merit pay and the evaluation problem: Why most merit pay plans fail and a few survive. *Harvard Educational Review, 56*(1), 1-17.
- Mushtaq, N., & Majid, A. (2019). Challenges in implementing competency based curriculum in Pakistan: Teachers' perspectives. *Cogent Education, 6*(1), 1601032. doi:10.1080/2331186X.2019.1601032.
- Mutisya, M., & Musau, A. (2018). Financial Management Practices and Performance of Public Secondary Schools in Kenya: A Case Study of Kangundo Sub-County. *International Journal of Education and Research, 6*(1), 179-194.
- Nkosi, L. (2018). "Assessing Financial Accountability in CBC Implementation: Lessons from Canadian Schools." *Journal of Educational Leadership, 40*(1), 89-110.
- Nyamai, A., Muchangi, D., & Kiamba, L. (2021). Financial Management Practices and Implementation of Competency-Based Curriculum in Primary Schools in Kenya: A Case Study of Meru County. *International Journal of Scientific and Research Publications, 11*(3), 172-180.
- Oduro, G. K. T., Mensah, J. A., & Donkor, G. (2018). Financing Inclusive and Quality Early Childhood Education in Ghana: Issues and Challenges. *International Journal of Early Childhood, 50*(2), 151-166. doi:10.1007/s13158-018-0213-2.
- Office of the Auditor General (OAG). (2021). Auditor General's Report on the Financial Statements of the Ministry of Education for the Year Ended 30th June 2021.
- Taylor, N. (2018). Decentralisation and Equity in the South African Education System. *South African Journal of Education, 38*(Suppl. 1), S1-S10.

- Teachers Service Commission (TSC). (2022). Status of Teacher Professional Development for Competency-Based Curriculum Implementation.
- Wang, Y. (2018). "Impact of Delayed Disbursement on CBC Implementation: A Mixed-Methods Study in the United States." *International Journal of Educational Research*, 45(2), 123-145.
- Wang, Y., & Abdi, M. (2019). "Financial Transparency and CBC Implementation in Australian Schools." *Australian Journal of Education*, 35(2), 201-225.
- World Bank. (2017). World Development Report 2018: Learning to Realize Education's Promise. Washington, DC: *World Bank*. doi:10.1596/978-1-4648-1096-1.
- Yang, L., & Kibet, B. (2022). "Financial Challenges and Accountability in Kenyan CBC Implementation." *Journal of Educational Administration and Policy Studies*, 30(1), 45-67.