

ACCOUNTING PRACTICES INFLUENCING MANAGEMENT OF FREE DAY SECONDARY EDUCATION FUNDS IN THE COUNTIES: A SURVEY OF SELECT PUBLIC SCHOOLS IN NAKURU COUNTY

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Abstract: This study examined the accounting practices influencing the management of Free Day Secondary Education (FDSE) funds in selected public day secondary schools in Nakuru County, Kenya, focusing on bookkeeping, internal control systems, ICT integration in accounting, and budget management practices. A descriptive survey design was adopted, targeting 350 schools from which 186 were sampled using Taro Yamane's formula and stratified random sampling. Data were collected from 315 respondents, comprising principals, bursars and board members, using structured questionnaires administered through the drop-and-pick method, yielding a response rate of 83.8%. Instrument validity was established through expert judgment and the Content Validity Index, while reliability was confirmed using Cronbach's alpha. Anchored in Agency Theory, Internal Control Theory, Resource-Based Theory and Dynamic Capabilities Theory, data were analyzed using SPSS Version 25 through descriptive statistics, Pearson correlation and multiple regression, preceded by diagnostic tests for normality, multicollinearity and homoscedasticity. All four accounting practices had a statistically significant, positive influence on fund management: bookkeeping ($r = 0.712, p < 0.05$), budget management ($r = 0.701, p < 0.05$), internal control systems ($r = 0.689, p < 0.05$) and ICT adoption ($r = 0.654, p < 0.05$). The four variables jointly explained 62.3% of the variance in fund management (Adjusted $R^2 = 0.623, F = 110.723, p < 0.001$), with bookkeeping the strongest individual predictor. The study recommends strengthened ICT infrastructure, regular financial audits, staff capacity building and reinforced internal controls to improve FDSE fund management in Kenya.

Keywords: Bookkeeping; Internal Control Systems; ICT in Accounting; Budget Management; Free Day Secondary Education; Fund Management.

I. INTRODUCTION

Effective financial management underpins the successful operation and sustainability of public secondary schools that depend on government funding, yet many such schools continue to struggle with inadequate financial management capacity, including limited skilled personnel and weak systems [1], [2]. Beyond Kenya, schools internationally report comparable difficulties. In the United States, charter schools with limited financial expertise and oversight have faced budget deficits, cash-flow problems and regulatory non-compliance [3]. In China, schools applying structured "fine management" principles achieved better budget performance and transparency than those relying on traditional approaches, though staff resistance to change and the need for ongoing training limited full implementation [4]. Selected faith-based schools in Malaysia and private schools in Thailand have similarly reported weak internal controls, limited accounting knowledge and, in Thailand's case, pandemic-driven revenue shocks that strained schools' ability to meet payroll and facility costs while sustaining

service delivery [2]. Within Africa, studies in Nigeria, Uganda, Tanzania and Rwanda similarly link economic shocks, delayed disbursements and weak financial skills among administrators to poor fund management outcomes in schools [5], [6], [7], [8].

In Kenya, the Free Day Secondary Education (FDSE) programme, launched in 2008, sought to expand access, promote equity and reduce dropout by subsidizing tuition and instructional costs [9], [10]. Although the per-learner capitation has risen from Sh10,625 in 2008 to Sh22,244 currently, persistent capitation deficits, projected at Sh6,952 per learner in 2024, cumulatively amounted to about Sh54 billion between 2019 and 2023 [11]. These shortfalls, compounded by rising enrolment and operational costs, place growing pressure on schools' accounting systems to ensure funds are properly recorded, controlled, and utilized.

Despite the centrality of accounting practice to this challenge, empirical evidence on how bookkeeping, internal controls, ICT adoption and budget management jointly shape FDSE fund management in Kenyan counties remains limited, particularly in Nakuru County, home to 350 public day secondary schools drawing on a mixed agricultural and urban economy. The county's eleven sub-counties host a wide range of institutions, from well-established schools to under-resourced ones whose capacity to supplement FDSE capitation through local fee-generation varies considerably, making it a useful setting for examining how accounting practice shapes fund management outcomes. This study therefore examined the accounting practices influencing the management of FDSE funds among selected public schools in Nakuru County, guided by four specific objectives: to establish the influence of bookkeeping practices; to determine the influence of internal control systems; to find out the influence of ICT adoption; and to examine the influence of budget management practices on the management of FDSE funds in Kenyan counties.

II. LITERATURE REVIEW

A. Theoretical Framework

Agency Theory, developed by Jensen and Meckling [12] and extended by Eisenhardt [13], frames the relationship between school administrators (agents) and government, parents and the community (principals), explaining why conflicts of interest and information asymmetry can arise when those who control funds differ from those who manage them day-to-day. Robust bookkeeping and timely, transparent financial reporting function as monitoring mechanisms that reduce this asymmetry and align administrators' actions with stakeholders' interests [14], [15], making the theory directly applicable to the study's bookkeeping and internal-control objectives.

Internal Control Theory, codified in the COSO framework [16], [17], identifies control environment, risk assessment, control activities, information and communication, and monitoring as five interrelated components through which organizations safeguard assets and ensure reliable financial reporting. Applied to FDSE fund management, the framework underscores authorization protocols, segregation of duties and regular audits as concrete mechanisms for reducing the risk of misappropriation and strengthening accountability in schools.

Resource-Based Theory holds that valuable, rare and difficult-to-imitate resources can generate a sustained advantage for an organization [18], [19]. Applied to this study, ICT systems, accounting software and the staff competencies to use them constitute strategic resources that, when properly bundled with existing financial-management practices, can give schools a durable advantage in the accuracy, efficiency and transparency of fund management.

Dynamic Capabilities Theory extends the resource-based view by emphasizing an organization's capacity to sense, seize and reconfigure resources in response to a changing environment [20], [21]. In the context of FDSE, schools must continually adapt their budgeting and control processes to fluctuating capitation, enrolment growth and policy change; this adaptive capacity, rather than any single practice in isolation, is what the theory identifies as the ultimate source of sustained, effective fund management.

B. Empirical Review

Empirical evidence on bookkeeping highlights persistent capacity constraints. Okpala and Ukandu [22], studying public secondary schools in Anambra State, Nigeria, found that 68% of respondents cited a lack of ICT gadgets and 65% cited inadequate financial-management skills as major barriers to effective record-keeping. Olalere et al. [23], surveying 255 staff across 15 missionary secondary schools, found record-keeping management practices explained 45.6% of the variance in school administration effectiveness ($r = 0.675$, $p < 0.05$), while Odigwe et al. [24] reported a more modest but still significant

link between principals' financial resource management and institutional goal fulfilment ($r = 0.440$, $p = 0.046$) in Calabar Metropolis. None of these studies, however, isolated which specific bookkeeping processes are most constrained in the Kenyan FDSE context.

Budgeting studies similarly confirm a significant, process-specific effect. Mogeni [25], studying public secondary schools in Migori County, Kenya, found budget preparation ($r = 0.675$), budgetary control ($r = 0.662$) and budget implementation ($r = 0.573$) all significantly associated with budget variance, while Akhter et al. [26], interviewing 40 Pakistani head-teachers, reported widespread dissatisfaction with budget adequacy and central monitoring. Nwarie et al. [27], surveying 252 Nigerian principals, found that budget planning and reporting significantly predicted schools' progress toward Sustainable Development Goal 4. These studies confirm the importance of budgetary process but rarely examine it alongside bookkeeping, controls and ICT within a single model.

ICT-related evidence is comparatively thinner. Nchoe et al. [28], sampling 240 accounting officers in Narok County, Kenya, found electronic reporting explained 38.6% of the variance in financial control ($R^2 = 0.386$, $F = 132.382$, $p < 0.05$), and Mutisya et al. [30], studying Machakos County schools, found a statistically significant association between principals' access to ICT infrastructure and financial management ($\chi^2 = 90.60$, $p = 0.002$). By contrast, Okpui [29] found only a low extent of ICT utilization for financial management among Enugu State principals (cluster mean ≈ 2.24 of 5), illustrating substantial variation in ICT adoption across contexts and the need for further empirical testing of its relative influence alongside other accounting practices.

C. Conceptual Framework

The study's conceptual framework positioned Bookkeeping Practices, Internal Control Systems, ICT Adoption in Accounting and Budget Management Practices as independent variables hypothesised to jointly influence the dependent variable, management of FDSE funds — operationalized through indicators such as the adequacy of government funding, schools' ability to manage rising enrolment and operational costs, capacity to maintain infrastructure, and success in mobilizing additional income. Each independent variable was hypothesized to have a direct, positive relationship with fund management, consistent with the theoretical positions reviewed above.

D. Research Gap

Taken together, while the reviewed studies confirm that bookkeeping, budgeting and ICT individually relate to aspects of school financial performance, and internal-control theory is well established conceptually, the empirical literature reviewed did not surface any study that explicitly examined the influence of internal control systems on FDSE fund management, leaving a specific gap alongside the broader absence of studies testing all four practices jointly against a single fund-management outcome in Nakuru County. This study addresses that gap by jointly modelling bookkeeping, internal control systems, ICT adoption and budget management practices against FDSE fund management outcomes in the county.

III. RESEARCH METHODOLOGY

A. Research Design and Sampling

The study adopted a descriptive survey design, appropriate for capturing the current status of accounting practices and their relationship with fund management [31], [32]. The target population comprised 350 public day secondary schools in Nakuru County, translating to 1,488 potential respondents (principals, bursars and board members). Using Taro Yamane's formula at a 95% confidence level, 186 schools were sampled, yielding 315 respondents distributed proportionately across the three respondent categories through stratified random sampling (Table I).

TABLE I: SAMPLING OF RESPONDENTS

Category of Respondents	Target Population	Sample Size	Percentage (%)
Principals	186	39	13
Bursars	186	39	13
Board Members	1,116	237	74
Total	1,488	315	100

B. Data Collection and Instrumentation

Primary data were collected using structured questionnaires administered via the drop-and-pick method, with items on a five-point Likert scale [33], [34]. A pilot study involving 32 respondents (10% of the sample) was conducted in neighboring Nyandarua County to safeguard against contamination [35]. Content validity was established through expert judgement and the Content Validity Index (CVI), with items scoring at least 0.78 retained [36]; internal-consistency reliability was assessed using Cronbach's alpha, with a threshold of 0.70 [37], [38].

C. Data Analysis

Data were analyzed in SPSS Version 25 using descriptive statistics (frequencies, percentages, means, and standard deviations) and inferential statistics, namely Pearson correlation and multiple regression. Prior to inferential analysis, normality (Shapiro-Wilk), multicollinearity (Variance Inflation Factor) and homoscedasticity (Breusch-Pagan test) were checked to confirm the assumptions of regression were not violated [39], [40], and [41]. The regression model was specified as:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where Y is Fund Management; X₁, X₂, X₃ and X₄ are Bookkeeping, Internal Control Systems, ICT Adoption and Budget Management Practices respectively; β_0 is the constant; β_1 – β_4 are regression coefficients; and ε is the error term.

D. Scope and Limitations

The study was confined to bookkeeping, internal control systems, ICT adoption and budget management practices among selected public day secondary schools in Nakuru County, and does not extend to private schools or boarding institutions with different funding structures. A key limitation was the potential reluctance of schools to share financial information; this was mitigated through university introduction letters that clarified the study's academic purpose and through strict assurances of confidentiality and anonymity for all respondents. As with all self-reported survey data, findings rely on the assumption that respondents provided accurate and truthful information about their schools' accounting practices.

IV. RESULTS AND DISCUSSION

A. Response Rate and Demographic Characteristics

Of the 315 questionnaires distributed, 264 were returned, a response rate of 83.8%, exceeding the 70% threshold recommended for social science research [31] (Table II). Respondents were 58.0% male and 42.0% female; the largest age bracket was 41–50 years (42.4%); 87.9% held at least a Bachelor's degree; 75.0% were board members, with principals and bursars each at 12.5%; and 76.1% had five or more years in their current position (Table III), indicating a predominantly experienced, well-educated sample capable of providing informed responses on school financial management. The strong representation of board members (75.0%) is notable: because boards provide financial oversight and strategic direction rather than day-to-day bookkeeping, the results speak primarily to a governance-level view of accounting practice, complemented by the principal and bursar responses that capture more operational realities.

TABLE II: QUESTIONNAIRE RESPONSE RATE

Sample Size	Returned Questionnaires	Response Rate (%)
315	264	83.8

TABLE III: DEMOGRAPHIC CHARACTERISTICS OF RESPONDENTS (N = 264)

Category	Group	Frequency	Percent (%)
Gender	Male	153	58.0
	Female	111	42.0
Age	Below 30 years	21	8.0
	31–40 years	76	28.8

Category	Group	Frequency	Percent (%)
	41–50 years	112	42.4
	Above 50 years	55	20.8
Qualification	Diploma	32	12.1
	Bachelor's Degree	151	57.2
	Master's Degree	76	28.8
	PhD	5	1.9
Position	Principal	33	12.5
	Bursar	33	12.5
	Board Member	198	75.0
Experience	Less than 5 years	63	23.9
	5–10 years	98	37.1
	11–15 years	68	25.8
	Over 15 years	35	13.2

B. Reliability and Validity

All five constructs returned Cronbach's alpha values between 0.812 and 0.879, exceeding the 0.70 threshold, while Content Validity Index values ranged from 0.80 to 1.00, exceeding the 0.78 benchmark (Table IV), confirming that the instrument was both internally consistent and content-valid [37], [36].

TABLE IV: RELIABILITY AND VALIDITY ANALYSIS

Variable	No. of Items	Cronbach's Alpha	CVI
Bookkeeping Practices	5	0.823	0.80
Internal Control Systems	5	0.856	1.00
ICT in Accounting	5	0.879	0.80
Budget Management Practices	5	0.812	1.00
Fund Management	5	0.835	1.00

C. Descriptive Statistics of Study Variables

Table V summarizes item-level means for the five constructs, each measured on a five-point Likert scale.

Bookkeeping Practices recorded the second-highest overall mean ($M = 4.06$, $SD = 0.894$), led by “maintaining accurate books of accounts” ($M = 4.32$, 89.4% agreement) and “regular reconciliation of bank statements” ($M = 4.18$); however, “adequate financial management skills of staff” scored lowest ($M = 3.76$), with a comparatively high standard deviation ($SD = 1.01$) suggesting uneven capacity across schools. This pattern, strong recognition of bookkeeping's importance alongside a persistent skills gap, is consistent with prior findings on record-keeping in schools [23], [22].

Internal Control Systems averaged $M = 3.99$, with “clear authorization protocols for approving expenditure” rated highest ($M = 4.28$) and “training of staff on internal control procedures” lowest ($M = 3.62$, 64.8% agreement). The gap between well-embedded authorization structures and comparatively weak staff training echoes the training and sensitization shortfalls reported in other internal-control studies [24].

ICT in Accounting had the lowest overall mean of the four independent variables ($M = 3.44$, $SD = 1.10$), reflecting moderate adoption of general accounting software ($M = 3.78$) but weak uptake of cloud-based solutions ($M = 3.15$) and data-analytics tools ($M = 3.31$). This uneven pattern, basic digitization further along than advanced, integrated ICT use, is consistent with infrastructure and connectivity barriers reported elsewhere [28].

Budget Management Practices recorded the highest overall mean of any construct ($M = 4.05$, $SD = 0.864$), driven by strong adherence to approval processes for budget revisions ($M = 4.21$) and comprehensive, stakeholder-inclusive budget planning ($M = 4.12$); accurate revenue forecasting was comparatively weaker ($M = 3.89$), pointing to a specific technical gap rather than a general weakness in budgeting discipline.

Fund Management, the dependent variable, had the lowest overall mean of all five constructs ($M = 3.34$, $SD = 1.126$), with “adequacy of government funding” the weakest-rated item of the entire instrument ($M = 3.12$, only 47.8% agreement) and “success in seeking additional income” the strongest ($M = 3.56$). Read alongside the comparatively strong scores for internal accounting practices, this gap signals that capitation shortfalls, rather than weaknesses in schools’ own accounting practices, remain the binding constraint on fund management outcomes.

These patterns were echoed in respondents’ open-ended comments. On bookkeeping capacity, one principal remarked that “regular training sessions on updated financial management practices would greatly enhance our bookkeeping accuracy,” while a board member added that schools “need to invest more in developing the financial management skills of our staff to ensure proper fund management.” On the adequacy of government funding, a bursar similarly noted that schools were “constantly seeking additional funding sources, but it’s a challenge to balance this with our core educational responsibilities.”

TABLE V: DESCRIPTIVE STATISTICS FOR STUDY VARIABLES

Construct	Item	Mean	SD
Bookkeeping Practices	Maintaining accurate books of accounts	4.32	0.81
	Regular reconciliation of bank statements	4.18	0.86
	Proper filing of supporting documents	4.07	0.85
	Timely preparation of financial statements	3.95	0.94
	Adequate financial management skills of staff	3.76	1.01
	Overall Mean	4.06	0.89
Internal Control Systems	Clear authorization protocols for expenditure	4.28	0.76
	Proper segregation of duties	4.15	0.89
	Proper security of physical assets/cash	4.03	0.93
	Regular audits/monitoring of records	3.87	0.99
	Training of staff on internal control	3.62	1.05
	Overall Mean	3.99	0.92
ICT in Accounting	Use of accounting software	3.78	1.06
	Adequacy of ICT infrastructure	3.56	1.06
	Integration of ICT with other systems	3.42	1.10
	Application of data analytics/reporting tools	3.31	1.12
	Access to cloud-based accounting solutions	3.15	1.14
	Overall Mean	3.44	1.10
Budget Management Practices	Approval process for budget revisions	4.21	0.76
	Comprehensive budget plan with stakeholders	4.12	0.84
	Monitoring actual vs. budgeted expenditure	4.05	0.88
	Alignment with strategic objectives	3.96	0.90

Construct	Item	Mean	SD
	Accurate revenue forecasting	3.89	0.94
	Overall Mean	4.05	0.86
Fund Management	Success in seeking additional income	3.56	1.06
(Dependent)	Managing increasing student enrolments	3.45	1.09
	Managing rising operational costs	3.31	1.14
	Maintaining/improving infrastructure	3.28	1.14
	Adequacy of government funding	3.12	1.20
	Overall Mean	3.34	1.13

D. Correlation Analysis

Pearson correlation results (Table VI) show that all four independent variables had significant, positive correlations with Fund Management at the 0.01 level. Bookkeeping Practices had the strongest association ($r = 0.712$), followed by Budget Management Practices ($r = 0.701$), Internal Control Systems ($r = 0.689$) and ICT Adoption in Accounting ($r = 0.654$), all falling in the moderate-to-strong range [42]. Inter-correlations among predictors ($r = 0.552$ – 0.645) were moderate, indicating related but empirically distinct constructs, and supporting their inclusion as separate predictors in the regression model.

TABLE VI: CORRELATION MATRIX

Variable	1	2	3	4	5
1. Fund Management	1				
2. Bookkeeping Practices	0.712**	1			
3. Internal Control Systems	0.689**	0.623**	1		
4. ICT Adoption in Accounting	0.654**	0.587**	0.552**	1	
5. Budget Management Practices	0.701**	0.645**	0.618**	0.576**	1

** Correlation is significant at the 0.01 level (2-tailed)

E. Regression Analysis

The four accounting practices jointly explained 62.3% of the variance in Fund Management (Adjusted $R^2 = 0.623$), and the overall model was statistically significant ($F(4, 259) = 110.723$, $p < 0.001$) (Tables VII–VIII). Individually, all four predictors were statistically significant ($p < 0.001$): Bookkeeping Practices ($B = 0.298$, $\beta = 0.312$), Budget Management Practices ($B = 0.257$, $\beta = 0.273$), Internal Control Systems ($B = 0.241$, $\beta = 0.258$) and ICT Adoption in Accounting ($B = 0.186$, $\beta = 0.203$) (Table IX), giving the fitted model:

TABLE VII: REGRESSION MODEL SUMMARY

R	R Square	Adjusted R Square	Std. Error of Estimate
0.793	0.629	0.623	0.388

TABLE VIII: ANOVA RESULTS

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	66.487	4	16.622	110.723	0.000
Residual	39.213	259	0.151		

Model	Sum of Squares	df	Mean Square	F	Sig.
Total	105.700	263			

TABLE IX: REGRESSION COEFFICIENTS

Variable	B	Std. Error	Beta	t	Sig.
(Constant)	0.287	0.143		2.007	0.046
Bookkeeping Practices	0.298	0.052	0.312	5.731	0.000
Internal Control Systems	0.241	0.049	0.258	4.918	0.000
ICT Adoption in Accounting	0.186	0.045	0.203	4.133	0.000
Budget Management Practices	0.257	0.051	0.273	5.039	0.000

$$\text{Fund Management} = 0.287 + 0.298(\text{Bookkeeping}) + 0.241(\text{Internal Controls}) + 0.186(\text{ICT}) + 0.257(\text{Budget Management})$$

These results address the study's four objectives directly. Bookkeeping Practices emerged as the strongest predictor, corroborating evidence that accurate record-keeping underpins financial accountability in schools [43], [23], though the effect size here exceeds that reported in Khwisero sub-county [44], suggesting regional variation in the impact of bookkeeping. Internal Control Systems significantly enhanced fund management, consistent with evidence that authorization protocols and segregation of duties improve institutional financial discipline [24], [45], although the effect was somewhat smaller than reported for financial institutions [46], plausibly reflecting schools' more constrained implementation capacity. ICT Adoption in Accounting had the smallest, though still significant, effect, mirroring the moderate adoption levels observed for cloud-based tools and echoing prior findings on electronic reporting in public secondary schools [28], [47], while also suggesting untapped potential given more advanced applications documented elsewhere [30]. Budget Management Practices were the second-strongest predictor, aligning with evidence that sound budgetary processes reduce variance and support institutional goals [25], [48], though weaker revenue-forecasting scores point to a specific area needing attention.

F. Summary of Hypothesis Testing

Table X summarizes the test of the null hypothesis associated with each objective. In each case, the null hypothesis of no significant influence was rejected at the 5% level, confirming that all four accounting practices examined make a distinct, statistically significant contribution to FDSE fund management, consistent with the monitoring and control mechanisms anticipated by Agency Theory and the COSO internal-control framework [12], [16].

TABLE X: SUMMARY OF HYPOTHESIS TESTING

Hypothesis (H0: no significant influence on fund management)	β (B)	p-value	Decision
H01: Bookkeeping practices have no significant influence	0.298	0.000	Rejected
H02: Internal control systems have no significant influence	0.241	0.000	Rejected
H03: ICT adoption in accounting has no significant influence	0.186	0.000	Rejected
H04: Budget management practices have no significant influence	0.257	0.000	Rejected

G. Policy and Practical Implications

The findings carry specific implications for school administrators and the Ministry of Education. Because bookkeeping and budget management were the strongest predictors, priority should go to structured, ongoing financial-management training for bursars and board members and to strengthening revenue-forecasting practice within budget preparation, given that this was the weakest-rated budgeting item. Standardized, sector-specific internal-control guidelines, coupled with regular refresher training on authorization and segregation-of-duties procedures, would address the comparatively low rating for staff training on internal controls. Finally, the moderate ICT effect suggests that infrastructure investment alone is unlikely to be sufficient; a phased roll-out of cloud-based accounting solutions, paired with connectivity improvements and hands-on staff support, is more likely to translate ICT investment into measurable gains in fund management, particularly in under-resourced schools.

V. CONCLUSION

This study concludes that bookkeeping, internal control systems, ICT adoption in accounting, and budget management practices each exert a statistically significant, positive influence on the management of Free Day Secondary Education funds in Nakuru County's public secondary schools, jointly accounting for 62.3% of the variance in fund management outcomes. Bookkeeping practices are a cornerstone of effective fund management: the strong positive influence of accurate record-keeping and regular reconciliation confirms their critical role in financial transparency, though the accompanying skills gap among staff means this potential is not yet fully realized. Robust internal control systems are similarly vital, with clear authorization protocols well established but staff training on control procedures lagging, an area requiring more immediate attention than the underlying control structures themselves.

ICT adoption, while significant, remains the least influential of the four practices, reflecting moderate software use but limited uptake of cloud-based solutions and data analytics — evidence of considerable untapped potential rather than a weak role for technology in principle. Budget management practices, the second-strongest predictor, are undermined mainly by weaknesses in revenue forecasting rather than in planning or approval processes. Most fundamentally, the persistently low rating of government-funding adequacy indicates that sound internal accounting practices alone cannot fully offset capitation shortfalls; strengthening accounting practice and closing the capitation gap are complementary, not substitute, priorities. The study recommends that the Ministry of Education and school administrators invest in continuous financial-management training for bursars and board members, strengthen internal control and authorization protocols, expand ICT and cloud-accounting infrastructure especially in under-resourced schools, and improve revenue-forecasting capacity within budget preparation. Future research could compare urban and rural schools, track the longitudinal effect of improved accounting practices on educational outcomes, and explore alternative funding models to supplement government capitation.

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