

Influence of School Financial Control on Financial Management of Public Secondary Schools in Kericho County, Kenya

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Abstract

Governments allocate substantial financial resources to secondary education to enhance learning quality and institutional development. These resources require prudent management through effective financial control systems to ensure accountability, transparency, and optimal utilization. However, audit reports in public secondary schools in Kenya persistently reveal financial mismanagement, weak procurement practices, inadequate infrastructure, and recurring fiscal crises. This study examined how financial control practices shape financial management performance in public secondary schools in Kenya. The study was anchored in Systems Theory. A concurrent nested design was employed within a mixed-methods research approach. The target population comprised 239 public secondary schools in Kericho County, from which a stratified sample of 72 schools (30%) was selected. Units of observation included 72 principals, 72 bursars, 72 student presidents, one County School Auditor, and 24 Boards of Management chairpersons. Stratified, purposive, and simple random sampling techniques were utilized. Data were collected through questionnaires, interview guides, and document analysis. Instrument validity was established through content and construct validation, while reliability was assessed using Cronbach's alpha. Quantitative data were analyzed using inferential statistical techniques; qualitative data were analyzed thematically and presented through tables, figures, and emergent themes. Findings revealed weak implementation of financial management policies, limited stakeholder involvement, and inadequate enforcement of financial control mechanisms across many secondary schools. The study concluded that effective financial control significantly influences financial management outcomes in public secondary schools. It recommends that the Ministry of Education and Boards of Management strengthen financial control structures, clearly delineate the authority and responsibilities of school bursars within institutional hierarchies, and enhance stakeholder participation in financial oversight. This study contributes original empirical evidence underscoring the critical role of robust financial control systems in advancing accountability and sound financial management in public secondary schools.

Keywords: *Financial control, financial management, public secondary schools, financial accountability, school governance*

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1. Introduction

Financial management is very significant in the education sector. It is the backbone that supports the quality of education, operational effectiveness, infrastructural development, the effective implementation of educational policies, and student academic performance (Yunas, 2014). Effective financial management encompasses the appropriate planning, allocation, coordination, supervision, guidance, evaluation, and regulation of an organization's existing financial assets (Yizengaw & Agegnehu, 2021). Prudent financial management in secondary schools is also necessitated by the large disbursements of funds from the Ministry of Education across all nations.

Proper planning, monitoring, and control systems are essential for ensuring efficient utilization of an organization's resources. To do this effectively, a committee is expected to be established to manage finances. For public high schools, the committee is referred to as the Board of Management (BOM) (Messy & Monticone, 2016). The BOM is expected to establish control systems to deter squandering and mismanagement of institutional finances. This is usually achieved by instituting financial controls, budgetary management measures, financial reporting systems, proper documentation systems, and auditing practices (Messy & Monticone, 2016). Other financial management strategies adopted in secondary school institutions include clear and consistent financial records and control systems, as well as clear accountability systems (Wango & Gatere, 2016).

Many countries, such as the US, Germany, Malaysia, and the UK, have implemented measures to promote financial accountability. Some notable measures include establishing the immediate school community through Parent-Teacher Councils (PTC), school administrative committees, and school management boards (BOM). These bodies (stakeholders) are expected to collaborate to form the main policy agencies responsible for management, expenditure control, disbursement, and financial reporting.

In Africa, it is undisputable that secondary schools face difficulties in implementing fiscal management practices, as evidenced in South Africa, Uganda, Lesotho, Zimbabwe, and Malawi (Boma, 2018; Myende et al., 2020). In most African nations, prudent fiscal management in secondary schools is hampered by limited professionalism in money handling among principals and BOM members (Myende et al., 2020). Therefore, good governance in fiscal management is ensured through investing in BOM training and development (Robert et al., 2021).

In Kenya, efforts have included the introduction of regulations by the Ministry of Education on the qualifications of BOM, their appointment, and termination (Munge et al., 2016). The factors influencing financial management in high schools in Kenya include budgetary management and financial controls (Wanjala et al., 2020). This led to the development of this current study.

1.1 Problem Statement

Effective financial management is essential for achieving quality education, infrastructural development, and accountability in secondary schools. In Kenya, the Basic Education Act clearly outlines the roles of principals, Boards of Management, and other stakeholders in ensuring prudent financial administration in public secondary schools. In addition, the Ministry of Education has developed policies and guidelines to regulate the utilization, management, and accountability of school funds by designated officers. Complementary oversight mechanisms, including auditing

procedures and legal frameworks, have also been established to prevent financial malpractice and enhance fiscal discipline within schools.

Despite these regulatory and policy frameworks, empirical studies continue to report significant weaknesses in financial management practices in public secondary schools. Studies by Munge et al. and Ann indicate persistent cases of financial mismanagement characterized by weak budgeting practices, poor record keeping, inconsistencies in procurement processes, irregular auditing practices, and financial malpractice. These challenges have contributed to inadequate infrastructural development, insufficient learning resources, and inefficiencies in the management of school finances, thereby undermining public confidence in the education system and threatening the effective implementation of free secondary education in Kenya.

Previous studies, including those by Midialo, have largely attributed poor financial performance in secondary schools to weak corporate governance structures. However, scholarly attention to the relationship between financial control mechanisms and financial management practices in public secondary schools has been limited. This gap necessitated the present study, which examined how school financial control measures influence financial management in public secondary schools in Kericho County, Kenya.

2. Literature Review

Financial controls refer to a regular process of comparing actual expenditure against the set budget to enable timely corrective action in case of a misbalance resulting from overspending (Nyaga, 2016). In developed nations, financial control measures are implemented through budgets, cash flow statements, invoices, and regulatory and legislative frameworks. Glover and Levacic (2020) and Myende et al. (2020) focused on the importance of achieving financial control among educational premises in developing and African countries. The findings noted that control mechanisms had the potential to secure value for money in the educational setting, to achieve high educational improvement and achievement, and to provide standardized, simplified, and streamlined fiscal reporting. In Kenya, financial control was lacking, with Cheruiyot et al. (2017) sensitizing that training for novice financial managers was appropriate to address the poor record-keeping habits.

The study was guided by systems theory, as postulated by Parsons (1977). Systems are perceived as collections of interconnected elements that work together to achieve a stated goal. If one component is missing, others may need to be altered accordingly. The focus of system theory lies in understanding the relationships between parts and how they function as a whole.

3. Methodology

The study was conducted in government high schools in Kericho County. This is because they receive government capitation, unlike private schools. This study was based on the pragmatist philosophy, which advocates for an ontological position. This study adopted a mixed methods approach, which advocates integrating quantitative and qualitative methods.

The research design adopted in the study was a concurrent nested / embedded design and utilized mixed methods. The study population comprised all public secondary schools in Kericho County. The county has 239 public secondary schools. The Principals (239), bursars (239), BOM chairpersons (239), school presidents (239), and County School Auditors (1) were the units of

observation in the study. The subjects for the study were selected using stratified proportionate sampling and purposive sampling. A sample size of 241 respondents was achieved, comprising 72 principals, 72 school bursars, 72 school presidents, 24 BOM chairpersons, and 1 County School Auditor.

The study utilized an interview guide for BOM chairpersons and County School Auditor, questionnaires for principals, bursars, and student presidents, and analysis of documents as tools for data collection. A pre-test was conducted in 5 public secondary schools in Nandi County. The units of observation from these schools were the same as those in the main study and were obtained using simple random sampling. The reliability of the research instruments was ascertained by assessing internal consistency of the pretest findings using Cronbach's alpha in SPSS. The study further assessed the content validity of research instruments. Quantitative data were analyzed using means and standard deviations, and correlation analyses, whereas qualitative data were analyzed thematically. Tables, narratives, and themes were used to present the information.

4. Results and Discussion

The questionnaires were distributed to 72 principals, 72 bursars, and 72 school presidents, out of which only 68 (94.4%) principals, 57 (79.1%), and 68 (94.4%) student presidents responded. For the interview schedules, 19 out of 24 BOM chairpersons and 1 County School Auditor turned up. An overall response rate of 88.4% was recorded, attributed to well-planned and executed fieldwork and the cooperation of all respondents in the study.

The study established reliability by computing a Cronbach's alpha coefficient using SPSS. Cronbach's alpha coefficients for principals, school bursars, and student presidents were 0.807, 0.736, and 0.728, respectively, all of which exceeded 0.7. This meant that the elements included in the tools for each variable were acceptable and dependable.

4.1 Demographic Information of Respondents

In this study, the background characteristics were for principals, bursars, student presidents, BOM chairpersons, and county school auditors. The demographic aspects covered were gender, qualifications, experience, and school categorization.

The results on the gender of the respondents indicated that there were more male than female respondents among principals, bursars, and student presidents. However, the study indicated that there were more female than male BOM chairpersons. Thus, the study noted a significant gender imbalance in respondents.

Regarding the respondents' qualifications, the study noted that their educational qualifications were sufficient to inform the study. This exempted the County School Auditor, whose educational qualifications were not sought. The experience of principals, bursars, BOM chairpersons, and County School Auditors was deemed sufficient, with the majority having more than 3 years' experience in their respective positions.

The study further sought to identify the categories of schools in which principals worked, as well as the involvement of student presidents in BOM meetings. Regarding school categories, the findings indicated that in Kericho County, there were more public secondary schools for girls offering boarding facilities than for boys. The findings further revealed that more than half of the

students' presidents (23, 59%) indicated that they sometimes participated in BOM meetings. This shows conspicuous weakness in involving student presidents in BOM meetings.

4.2 Influence of financial control on financial management in Public Secondary Schools

In assessing the construct of this variable, several statements on financial control were presented to respondents in a tabular form. The researcher required respondents to indicate their opinions using a 5-level Likert rating scale. In this study, principals were asked to indicate their level of agreement or disagreement with each statement provided in tabular format, where SA = strongly agree (5), A = agree (4), N = neutral (3), D = disagree (2), and SD = strongly disagree (1). An overview of the responses received is presented in Table 1.

Table 1: Principals' Descriptive Results on Financial Control

Principals' statements on financial control (N = 68)	SD	D	N	A	SA	Mean	Std.
Our school has management committees responsible for financial expenditures.	1(1.5%)	0	1(1.5%)	34(50%)	32(47.1%)	4.41	.674
Our school follows established legal and operational frameworks for financial control.	0	1(1.5%)	0	48(70.6%)	19(27.9%)	4.25	.529
School finances are regularly audited internally and externally.	0	1(1.5%)	4(5.9%)	37(54.4%)	26(38.2%)	4.29	.648
Staff receive training on school financial control through seminars and workshops.	0	1(1.5%)	5(7.4%)	35(51.5%)	27(39.7%)	4.29	.670
Stakeholders have authorized access to the school's financial records.	3(4.4%)	6(8.8%)	12(17.6%)	30(44.1%)	17(25%)	3.76	1.067
The school adheres to budgetary provisions when utilizing funds.	0	4(5.9%)	8(11.8%)	42(61.8%)	14(20.6%)	3.97	.753
Key stakeholders (e.g., principal and BOM) are regularly informed about the school's financial status	1(1.5%)	4(5.9%)	31(45.6%)	32(47.1%)	32(47.1%)	4.37	.731
KMO measure of sampling adequacy = .780							

The findings presented in Table 1 show a KMO of 0.780 for all aspects of financial control, confirming that the sampling technique used was adequate for establishing the desired measure. According to the principals, all aspects of financial control were in place and were regarded as critical in influencing financial management in government high schools. This is because the mean for each indicator was above 3.4, while the standard deviation was below 1 in almost all cases, indicating a stable mean despite slight deviations.

The school bursars were also requested to express their level of agreement or disagreement regarding each statement on financial control, which were presented in tabular format; where SA = strongly agree (5), A = agree (4), N = Neutral (3), D = disagree (2), and SD = strongly disagree (1). An overview of their feedback is shown in Table 2.

Table 2: Bursars’ Descriptive Results on Financial Control

Bursars’ statements on financial control (N = 57)	SD	D	N	A	SA	Mean	Std.
I have access and authorization to control how school finances are sourced, utilized, reported, and managed	0	5(8.8%)	10(17.5%)	39(68.4%)	3(5.3%)	3.71	.706
I am well-trained on a regular basis on financial control matters	0	2(3.5%)	1(1.8%)	45(78.9%)	9(15.8%)	4.11	.493
When hiring bursars in this school, the academic and professional qualifications are taken too seriously	4(7%)	13(22.8%)	5(8.8%)	21(36.8%)	14(24.6%)	3.50	1.293
I am aware of the financial control practices embraced by this school	1(1.5%)	0	7(12.3%)	35(61.4%)	13(22.8%)	4.05	.724
KMO measure of sampling adequacy = .704							

The findings in Table 2 indicate that the KMO was 0.780 across all aspects of financial control, based on responses from school bursars. This confirmed that the sampling technique used was adequate for establishing the desired measure. Similar to principals' opinions, the results from school bursars also indicated that all aspects of financial control were in place and influenced financial management in public secondary schools.

The student presidents were also asked to indicate their level of agreement or disagreement with each statement on financial control, which was provided in tabular form, where SA = strongly agree (5), A = agree (4), N = neutral (3), D = disagree (2), and SD = strongly disagree (1). A summary of their responses is presented in Table 3.

Table 3: Students' Presidents' Descriptive Results on Financial Control

Students' presidents' statements on financial control (N = 68)	SD	D	N	A	SA	Mean	Std.
Our school operations are always guided by the set budget	0	1(1.5%)	18(26.5%)	28(41.2%)	21(30.9%)	4.01	.801
I am aware of the strategies my school utilizes to achieve financial control	3(4.4%)	9(13.2%)	27(39.7%)	19(27.9%)	10(14.7%)	3.35	1.033
We are allowed to access our school's financial records	15(22.1%)	10(14.7%)	20(29.4%)	19(27.9%)	4(5.9%)	2.81	1.237
There is good control on how school finances are sourced, utilized, reported and managed	0	2(2.9%)	17(25%)	40(58.8%)	9(13.2%)	3.82	.690
Financial control measures are emphasized during BOM meetings	0	2(2.9%)	14(20.6%)	27(39.7%)	25(36.8%)	4.10	.831
KMO measure of sampling adequacy = .758							

The findings in Table 3 show that the KMO was 0.758 across all aspects of financial control, based on responses from school bursars. This confirmed that the sampling technique used was adequate for establishing the desired measure. This shows similar opinions from the principals and bursars.

The study noted a general consensus among the three respondent categories that the financial control measures reported were influencing the management of finances in government high schools in Kericho County. These aspects were: the establishment of committees responsible for school expenditures, financial communication during BOM meetings, auditing of schools' financial records, training in financial control, and school operations guided by a set budget.

In an open-ended question, principals were asked to describe how they ensured control over schools' financial resources. The majority said that they had established legal frameworks for financial control, had set up a finance sub-committee of the BOM, had maintained proper books of accounts, and had laid down structures for approving school finances. This was echoed by BOM chairpersons and the County School Auditor, who were asked to identify a few financial control measures instituted across government schools in Kericho County. These were: liaising with bursars in preparing the budget, checking cash book and accounts reconciliation, ensuring that all the expenditure are in line with the approval budget, setting up and ensuring finance subcommittee is robust, holding BOM finances meetings, ensuring the school embraces good bookkeeping, check school financial transactions to detect overlaps and abnormalities, liaising with bursars in preparing quarterly reports.

4.3 Results on Financial Management in Public Secondary Schools in Kericho County

In assessing the first aspect of this variable, the principals were required to provide their opinions on a range of statements related to financial management. They were requested to express their level of agreement or disagreement with each statement, which was presented in the form of tables, where SA = strongly agree (5), A = agree (4), N = Neutral (3), D = disagree (2), and SD = strongly disagree (1). Overview of the feedback received is displayed in Table 5.

Table 5: Principals' Descriptive Results on Financial Management

Principals' statements regarding financial management (N = 68)	SD	D	N	A	SA	Mean	Std.
Investment in staff financial training contributes to effective school financial management.	0	0	10(14.7%)	44(64.7%)	14(20.6%)	4.06	.596
Financial control practices influence school financial management.	0	0	10(14.7%)	41(60.3%)	17(25%)	4.10	.626
Strong governance documentation positively affects financial management.	0	1(1.5%)	2(2.9%)	45(66.2%)	20(29.4%)	4.24	.576
Implementation of financial legislation, policies, and standards influences school financial management.	0	2(2.9%)	5(7.4%)	43(63.2%)	18(26.5%)	4.13	.667
Well-trained BOM members influence financial control, decision-making, documentation, and reporting.	1(1.5%)	1(1.5%)	3(4.4%)	36(52.9%)	27(39.7%)	4.28	.750
Regular auditing influences school financial management.	2(2.9%)	17(25%)	3(4.4%)	17(25%)	29(42.6%)	3.79	1.311
Proper financial record-keeping practices influence school financial management.	1(1.5%)	0	1(1.5%)	46(67.6%)	20(29.4%)	4.24	.626
Financial transparency and stakeholder participation do not influence school financial management.	15(22.1%)	1(1.5%)	3(4.4%)	35(51.5%)	14(20.6%)	3.47	1.430

KMO measure of sampling adequacy = .696

The findings in Table 5 indicate that the KMO was 0.696 across all aspects of financial management. The KMO measures the sampling adequacy, and according to Cooper and Schindler (2011), a KMO below 0.6 indicates sampling inadequacy; hence, the indicators may not be used in the analysis.

The school bursars were also asked to indicate the level of their consensus with each statement on financial management, which was provided in tabular form, where SA = strongly agree (5), A = agree (4), N = neutral (3), D = disagree (2), and SD = strongly disagree (1). An overview of their feedback is displayed in Table 6.

Table 6: Bursars’ Descriptive Results on Financial Management

Bursars’ statements regarding financial management (N = 57)	SD	D	N	A	SA	Mean	Std.
Training of financial stakeholders supports prudent financial management.	1(1.5%)	3(5.3%)	9(15.8%)	32(56.1%)	12(21.1%)	3.89	.859
Strong financial control influences school financial management.	1(1.5%)	3(5.3%)	3(5.3%)	42(73.7%)	8(14%)	3.93	.753
Clear financial policies improve school financial management.	2(3.5%)	1(1.5%)	7(12.3%)	37(64.9%)	10(17.5%)	3.91	.830
Participatory decision-making influences financial management.	2(3.5%)	1(1.5%)	4(7%)	35(61.4%)	15(26.3%)	4.05	.854
Good record-keeping practices influence school financial management.	2(3.5%)	2(3.5%)	9(15.8%)	31(54.4%)	13(22.8%)	3.89	.920
KMO measure of sampling adequacy = .703							

From the findings in Table 6, the school bursars perceived the act of participating in decision-making (mean = 4.05), having full financial control (mean = 3.93), and the implementation of clear financial policies (mean = 3.91) as the top aspects influencing the management of finances in government high schools. The study identified that prudent financial management in secondary schools resulted from sound financial policies and well-documented control systems.

When principals were asked, in an open-ended question, to suggest ways to improve financial management in public secondary schools, they provided 23 suggestions. A few themes were therefore drawn from the twenty-three suggestions, and a few general themes that cut across many responses were finally identified. Eight themes stood out distinctively which were: adopting new standard of auditing (IPSAS) in schools, embracing proper book keeping practices, instituting funds approval systems and structures, involving all stakeholders in financial matters, formal internal and external audit, employing qualified accountants and internal auditors, training and development programs for account staff and principals; and sensitizing and building capacity for stakeholders.

4.4 Students' Presidents' Responses on Financial Management in Public Secondary Schools

Opinions of students' presidents regarding factors influencing financial management were also sought. An overview of their feedback is displayed in Table 7.

Table 7: Students' Presidents' Descriptive Results on Financial Management

Students' presidents' statements regarding financial management (N = 68)	SD	D	N	A	SA	Me an	Std.
School financial governance practices effectively influence financial management.	0	0	22(32.4%)	40(58.8%)	6(8.8%)	3.76	.601
Clear implementation of financial policies improves school financial management.	2(2.9%)	2(2.9%)	17(25%)	34(50%)	13(19.1%)	3.79	.890
Good record-keeping practices influence school financial management.	2(2.9%)	2(2.9%)	13(19.1%)	38(55.9%)	13(19.1%)	3.85	.868
My involvement in financial decision-making influences how school finances are managed.	9(13.2%)	11(16.2%)	22(32.4%)	21(30.9%)	5(7.4%)	3.03	1.15

KMO measure of sampling adequacy = .633

The results in Table 7 reveal three aspects that the school presidents perceived as influencing financial management in government secondary schools. The aspects were: good record-keeping practices (mean = 3.85), implementation of clear financial policies (mean = 3.79), and financial governance practices (mean = 3.76). From the results, it was also established that student involvement in financial decision-making was important, but it was not very significant in influencing financial management in the school (mean = 3.03).

The above findings show that the main respondents of the study knew what needed to be done to achieve prudence in the management of finances in government high schools. These findings were also supported by Biseko (2020), who noted that policies provided good standards for staff training, reporting, identifying stakeholder roles and responsibilities, and successful documentation and financial reporting.

A Spearman correlation analysis was conducted using data from principals and school bursars, and the respective results are presented in Table 8.

Table 8: Correlations Analysis of Financial Control Measures and Financial Management

Respondents	Dependent variable	Statistics (Spearman's rho)	X1
Principals' data	Y	Correlation Coefficient	.334**
		Sig. (2-tailed)	.005
		N	68
School bursars' data	Y	Correlation Coefficient	.338*
		Sig. (2-tailed)	.010
		N	57
Students presidents' data	Y	Correlation Coefficient	.384**
		Sig. (2-tailed)	.001
		N	68

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

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

The findings in Table 8 show the Spearman correlation for the first independent variable, based on data from the three respondent categories. According to the results, there is a statistically significant positive correlation between financial control measures and financial management, $r = .334$, $p = 0.005$ for principals' data; $r = .338$, $p = 0.010$ for school bursars' data, and $r = .384$, $p = 0.001$ for students' presidents' data, respectively. This led to the conclusion that financial control measures are statistically significant in influencing the financial management in public secondary schools in Kericho County. In conjunction, Tanui et al. (2016) found a substantial linkage between the internal financial control mechanisms and financial efficiency, transparency, accountability, and effectiveness

5. Conclusion

The study established that financial control significantly influences financial management in public secondary schools. The implementation of effective financial control systems and procedures within these institutions helps minimize the misappropriation and misuse of funds, thereby promoting prudent and accountable financial management practices. The primary responsibility for enforcing financial control mechanisms rests with key school administrators, particularly principals, school bursars, and Boards of Management (BOMs), who oversee the proper utilization and accountability of school finances. Furthermore, the Ministry of Education plays a pivotal role by developing and providing policy frameworks, regulations, and guidelines that govern financial control practices in public secondary schools. These frameworks are intended to strengthen financial accountability and ensure uniform adherence to established financial management standards across all public secondary schools.

6. Recommendations

Based on the findings, the study noted that effective financial control in schools minimizes the risk of misappropriation of funds and ensures that responsible officers, particularly bursars, remain accountable for the proper use of financial resources. In this regard, the study underscores the need for school management to clearly define and institutionalize the autonomy, authority, responsibilities, and hierarchical position of bursars within the school management structure. Establishing a well-defined role for bursars would enhance transparency in the allocation and use of school funds while strengthening accountability in financial reporting and record-keeping. The study further observed that adherence to established financial control procedures remains a challenge in many public secondary schools. Consequently, it recommends that bursars be encouraged and supported to strictly comply with public procurement regulations and financial management guidelines. Strengthening adherence to these regulatory frameworks by the Ministry of Education would promote improved financial discipline, enhance transparency in procurement processes, and ultimately contribute to more effective financial management in public secondary schools.

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