Critical Analysis of School Fee Collection Strategies and Financial Accountability in Public Secondary Schools in Kenya

Gideon Daniel Inganga Musungu (a)*, Ben Oseno (a), Reuben Rutto (a)

Masinde Muliro University of Science and Technology, Kenya

ABSTRACT

Fee collection tactics are measures that school administrators do to achieve the school's objectives by putting together the sum thought appropriate for school fees charges, such as creating automatic fee payment plans and sending out reminders to parents. There are challenges associated with fee payment as parents are the main contributors, yet they are in different economic position. The government has consistently delayed funding their portion which is still below required standards. Therefore, this study was focused on school fee collection strategies and financial accountability of Public Secondary Schools in Khwisero Sub County. The study was guided by agency theory. The research design used in this study was a descriptive survey. The 25 public secondary schools in the Khwisero sub-county of Kenya represented the 50 stakeholders who were the focus of the study. The county schools auditor, who oversaw all of the schools in the research, was also a part of the census survey that included all 50 stakeholders. Data was gathered with the help of standardized questionnaires. Mean and standard deviation were used for descriptive statistics, while Pearson correlation and simple linear regression were used for inferential statistics. SPSS, a statistical program used in the social sciences, helped with this. Tables were used to present the data. The financial transparency of public secondary schools in Khwisero sub-county, Kakamega County, was significantly influenced by the collection tactics with an R2 of 0.504. The research suggests that public secondary schools should incorporate school factors that have a significant impact on financial accountability into their main key elements that should be considered when handling school fund accounts and find ways in which fee collection can be enhanced to ensure there is adequate cashflow.

Introduction

Financial accountability is the method used by schools to make individuals accountable for carrying out financial activities, such as important control steps within a financial transaction process. It establishes effective financial processes. School factors refer to visible school characteristics that may influence the school accounts and financial accountability, such as the membership of the school board of directors, the management style of the school principal, and the school's category. It is clear that institutional elements like the board of administration have an impact on fiscal responsibility and school fund accounting (Awuor, 2017). The makeup of the school board of management, the management style of the school principal, and the school category were used to measure school factors.

Globally, United Kingdom, the United States, Canada have shown that membership of the school board of directors, the management style of the school principal, and the school's category affects school fund accounting and similarly financial performance. Misuse of funds by school principals has been reported with even school board members being corrupt.

According to Bua and Adzongo (2021), ineffective school leadership is just one of many regional factors that contribute to the poor management of Nigerian institutions' financial resources. Similarly, Bua and Adzongo (2021) argued that insufficient internal revenue and wasteful allocation of existing funds were to blame for the poor state of schools in Nigeria's Benue State. In the Kenyan setting, small government-funded schools have been discriminated against due to the school categorization.
Kakamega county, where Khwisero Sub County is located, is the fourth most populous county in Kenya (KNBS, 2019). In Kenya, school financing is directly proportional to the number of students enrolled in each school. This study aims to answer the question, "How school budget implementation affect the financial accountability of the twenty-five (25) public secondary schools in the Khwisero sub-county of Kakamega county, Kenya?"

**Statement of the Problem**

There are challenges associated with school factors on school fund management and financing of schools. The membership of the school board of directors, the management style of the school principal, and the school's category affects school fund accounting and similarly financial performance. Misuse of funds by school principals has been reported with even school board members being corrupt. It is stated that incompetence in preparing school fund accounts is a significant setback (Magak, 2018). The extent of financial implementation difficulties has been influenced by factors such as the make-up of school boards of management, the management style of school principals, and the classification of schools (such as national schools, extra county schools, and county schools).

Several studies have looked into the issue of budgeting for secondary schools in Kenya. According to Wango and Gatere’s (2019) findings, school principals and other administrators can show accountability and transparency by delegating duties related to the administration of the school's budget. According to their findings, cash theft was common in secondary schools across Kenya and had a negative effect on schools’ ability to account for their money. Demba (2018), Miriti and Wangui (2021), and Magak’s (2018) all found that improved management of school finances improved the financial accountability of educational institutions. None of the aforementioned scholars investigated how school budgets were actually implemented. Therefore, the purpose of this research was to identify the elements inside schools that moderate the connection between school accounts management and the financial accountability of public secondary schools in Kenya.

**Research Objective**

The objective of the study was to determine the moderating effect of school factors on the relationship between school accounts management system and financial accountability in Kenyan public secondary schools.

**Research Hypothesis**

\[ H_{0j} : \text{School factors have no significant moderating effect on the relationship between school accounts management system and financial accountability of public secondary schools in Kenya.} \]

**Literature Review**

**The Theory of Agency**

This idea was first introduced in 1976 by Michael Jensen, a financial economist, and William Mackling, a management theorist. The ideas of Financial Agency Theory allow for the verification of a principal's acts by their agent. The merits and cons of collaborating with a principal agent are also highlighted in the theory. The agency cost is positive when management's activities are consistent with those of shareholders, and it is negative when they are not, leading to a decrease in shareholder value. Jensen and Mackling explain that an agency relationship is “a contractual arrangement whereby a principal engages an agent to carry out specified tasks on the principal's behalf.” The principle has placed complete faith in the agent and has granted that person broad discretion. They further argued that the notion assumed the principal was in charge of everything related to running the enterprise. They carefully choose the compounds and monitor their work to ensure maximum efficacy.

This idea is pertinent to the current investigation since Boards of Management (BOM) govern secondary schools and BOM members generally lack the financial management knowledge essential to oversee their school's budgets. When it comes to creating performance-based budgets, school administrators and the board of education can be invaluable resources. When monitoring financial performance, the board acts as the principal's agent on behalf of the general public. The principal and board have been given the authority to make decisions on behalf of the public, the government, and the school. They ensure the performance of these agents to ensure that their duties are being met. They have yearly meetings to discuss improving education across the country.

**Conceptual Review**

School factors refer to visible school characteristics that may influence the school accounts and financial accountability, such as the membership of the school board of directors, the management style of the school principal, and the school's category. It is clear that institutional elements like the board of administration have an impact on fiscal responsibility and school fund accounting (A wuor, 2017). The makeup of the school board of management, the management style of the school principal, and the school category were used to measure school factors.

**Empirical Review**

Factors that influence the management and responsibility of secondary schools' financial resources were examined, including the roles of the school board and the principal, as well as the types of schools included in the study. The principals are accountable for maximizing the efficiency and effectiveness of the school's financial management in order to better provide for the needs of the students. Simiyu’s (2021) study on the factors that affect how cash is handled in public secondary schools found that the board of
management’s (BOM) skills have a big effect on how cash is handled in these institutions. The study also discovered that BOM with formal education or training are more likely to be responsible and knowledgeable in their roles as school administrators. As a result, public secondary schools benefit greatly from having BOMs staffed by knowledgeable or competent individuals, as this leads to increased financial accountability.

Kenya’s educational institutions are split into three distinct types: national, extra county (outside of county), and county (within of county) secondary institutions. These educational facilities can be categorized as either day schools, boarding schools, or both. Kisii County is home to primarily day and District schools. In 2017, it was expected that there would be 2.7 million students enrolled in secondary education (KIPPRA, 2017). The report also suggested that the increasing enrollment will lead to a rise in education spending, making it necessary for schools to increase their resource mobilization efforts and make better use of the money they had. Geteri, Omari, and Nyang’au (2017) found that managing school money accounts was crucial after looking at the effect of cash management practices on the accountability of public secondary schools in Kisii County. Cash-based budgeting, an Internal Control System, and audits of cash transactions formed the basis of this research into the administration of school accounts. All 306 public secondary schools in Kisii County were surveyed, along with their principals and finance officers. Using a random selection method, we picked 46 different high schools. The findings suggest that the institution has implemented cash budget systems and processes as part of its continuity planning. Despite having a defined organizational structure, a defined reporting structure, and documented policies, processes, and guidelines, it was found that the Ministry audit staff does not routinely audit the schools’ finances. According to these findings, cash budgeting, internal control, and auditing all have a favorable impact on public secondary schools’ financial accountability.

Onesmo, Ephrahem, and Mwenge's (2021) study on the efficiency of school administrators’ financial management skills in the administration of secondary school money revealed critical aspects of good school financial management. To accomplish its goals, this study relied on secondary data gleaned through a survey of papers and literature materials from online publications and libraries. Researchers found that school administrators needed knowledge in budgeting, auditing, and the management of financial resources in order to do a good job with the school’s budget. According to the survey, most school administrators, including principals, bursars, and clerks, lacked the necessary financial management abilities. There were problems with financial management due to a lack of school funds and a lack of financial monitoring, evaluation, and auditing. Training for school administrators, secretaries, and secretaries is one of the many solutions suggested by the study’s findings. The financial management abilities of school leaders can be improved by the decentralization of financial decision making, the creation of a relevant school mission and vision, and the increased effective monitoring, assessment, and auditing of financial report.

Nyanga and Orodho (2021) used a descriptive survey research method to examine how cuts to expenses at public secondary schools in the Kisumu West District of Kisumu County affected the school fund account. Ten principals, sixty teachers, thirty PTA members, and three Ministry of Education officials stationed in the study area made up the sample size of 103, which was drawn using a combination of purposive and stratified sampling methods. Quantitative data was gathered through questionnaires given to teachers and principals, while qualitative data was gathered through interviews with PTA members and officials from the Ministry of Education. The latent cost of secondary education was found to be substantial and out of reach of the poor households even with free day secondary education (FDSE). Outsourcing services like transportation, repurposing classrooms as micro-libraries, exchanging materials with adjacent schools, starting money-making initiatives, and requiring personnel to wear many hats were just some of the cost-cutting strategies taken by schools in the area of study. Most children from low-income families still have to pay a lot of money to go to college, even with these innovative alternatives. The government of Kenya, namely the Ministry of Education, needs to raise the capitation rate and push for higher school fund balances.

Awuor’s (2017) research into public secondary schools in Rachuonyo South Sub-County, Homabay County, Kenya, uncovered interesting data on school fund account reserves and the techniques they use to mobilize financial resources. The effectiveness of the school’s internal systems was measured by looking at factors such as student retention, repetition, and accountability. User fees, governmental subsidies, student labor, community funds, NGO funding, income-generating activities, and school foundations were also investigated, as were their respective natures and impacts. The research utilized a descriptive survey design. The Sub County’s 72 public schools were studied, but only 61 were included in the study. The samples were chosen using a stratified random sampling method. Along with an observation program and an interview schedule, a questionnaire targeted at school principals was used to compile information from the participating institutions. Using a test-retest strategy, we calculated a Pearson’s correlation coefficient for the instrument of 0.70, indicating its reliability. The instruments were validated with the support of input from experts in research, educational planning, and economics at the University of Nairobi’s School of Education. Analyses were performed using both descriptive and inferential statistics. More money was found to increase internal efficiency. This study concluded that on average, a school’s financial health improves when it charges and collects higher tuition and fees. The schools’ internal efficiency was high because of the high rates of retention and low rates of wastage. Tuition assistance from the government was found to improve internal efficiency by lowering dropout and re-enrollment rates. As a result of the updated classroom infrastructure, students were able to do well on exams. The study suggests that in order to lower tuition costs and decrease educational waste, schools should make better use of the resources they already possess.

Maronga, Weda, and Kengere (2018) underlined that, despite the fact that most schools in Kisii County's Sameta Division follow the financial management processes, the government has well-defined guidelines for how to administer school fund accounts. However, the study found that these schools face problems due to government financial regulations, such as time-consuming procurement procedures, delays in government funding disbursement, ineffective monitoring and evaluation of school funds, a dearth of training on financial management skills, and sloppy auditing. As a result, public secondary schools often show weak financial management skills, even when external factors aren’t to blame. However, this research shows that private secondary schools, because to their rigorous accountability structure, routinely exhibit superior financial management compared to their public school counterparts.
Conceptual framework

A conceptual framework, as defined by Mugenda & Mugenda (2013), is a summary of the connections between the variables in the research. In this investigation, we looked at how researchers define and measure their independent and dependent variables.

This study was guided by the conceptual framework in figure 1 below:

**Figure 1:** Conceptual framework

Figure 1 the independent variable is School account management while the dependent variable is financial accountability as school factors the moderator. School elements the moderator was evaluated based on the School board of directors and school category. The evaluation of school account management was based on school budget creation, budget implementation, and fee collection strategies.

Financial Accountability was determined by the condition of the accounting records, the security of the assets, the degree of openness, and the nature of the audit report.

Methodology

The research employed a descriptive cross-sectional design. Research design is the course of action a researcher must take in order to address a problem. This is due to the fact that a descriptive survey design focuses primarily on a single moment in time.

The study focuses on the population being estimated. It's a measure of learning (Cooper & Schindler, 2011). The 25 public high schools in Khwisero Sub County made up the sample for this investigation. There are two people involved in the handling of school funds for each school: the principal and the bursar. There was also involvement from the county auditor. One auditor handled all of the schools in a certain county. This study made use of a census survey approach. The study’s sample frame indicated that there were to be a total of 51 participants, making a census an appropriate method of data collection. Primary information was gathered via the questionnaire.

Quantitative and qualitative approaches to the data were analyzed using SPSS 23.0. The study’s findings were presented in the form of frequency tables.

The regression model of the study applied is as shown below:

Econometric equation:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon \]

Where, \( Y = \) Financial Accountability

\( \alpha = \) Constant

\( \beta_1 = \) the slope representing a degree of change in an independent variable by one unit of each independent variable.

\( X_1 = \) Fees collection strategies

\( X_2 = \) School factors

\( \varepsilon = \) error term
Results and Discussion

The analysis unit included 25 school principals and 25 school bursars/accounts clerks who were selected for this study. The respondents received a total of 50 questionnaires out of which all were returned, hence 100% response rate. The high response rate was attributed to data collection procedures in which the investigator informed the potential participant in advance of the intended research and made follow ups being familiar with the study area.

Descriptive Statistics Results

Table 1: Distribution of the response across the School Factors

<table>
<thead>
<tr>
<th>N Statistic</th>
<th>Minimum Statistic</th>
<th>Maximum Statistic</th>
<th>Mean Statistic</th>
<th>Std. Error</th>
<th>Std. Deviation Statistic</th>
</tr>
</thead>
<tbody>
<tr>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>1.9400</td>
<td>.14402</td>
<td>1.01840</td>
</tr>
<tr>
<td>My school board gives them the leverage to oversight funds management in school</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.1200</td>
<td>.14467</td>
</tr>
<tr>
<td>My school board is keen on following up significant budget variances and takes up appropriate corrective measures where necessary</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.1600</td>
<td>.19869</td>
</tr>
<tr>
<td>My school board emphasizes on transparency and accountability in the management of school finances</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.3400</td>
<td>.19714</td>
</tr>
<tr>
<td>In my school we observe the necessary financial requirements in the management of school funds such as the Public Procurement and asset Disposal Act 2017</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.4200</td>
<td>.18972</td>
</tr>
<tr>
<td>Physical discipline is exhibited by my school board of management on the management of school funds</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.4200</td>
<td>.18972</td>
</tr>
<tr>
<td>My school board of management ensures that necessary actions are taken whenever issue of financial impropriety and otherwise are identified amongst the teaching and non teaching staffs</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.800</td>
<td>.13950</td>
</tr>
<tr>
<td>My school category disadvantages our school on fees collection</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>1.9200</td>
<td>.16122</td>
</tr>
<tr>
<td>My school is constraint on meeting operational needs due to the school category</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.0400</td>
<td>.14557</td>
</tr>
<tr>
<td>The school category disadvantages my school in terms of the enrolment rate</td>
<td>50</td>
<td>1.00</td>
<td>4.00</td>
<td>1.7800</td>
<td>.09600</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>50</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Field Data, 2022.

The findings in the table revealed that the composition of the school board gives them the leverage to oversight funds management in school (mean score=1.94, SE=.144); the school board emphasizes on transparency and accountability in the management of school finances (mean score=2.12, SE=.14), the school board emphasizes on transparency and accountability in the management of school finance (mean score=2.16, SE=.20), the schools observe the necessary financial requirements in the management of school funds such as the Public Procurement and asset Disposal Act 2017 (mean score=2.34, SE=.24), the physical discipline is exhibited by my school board of management on the management of school funds (mean score=2.42, SE=.95), the school board of management ensures that necessary actions are taken whenever issue of financial impropriety and otherwise are identified amongst the teaching and non teaching staffs (mean score=2.80, SE=.97), the school category disadvantages our school on fees collection (mean score=1.92, SE=.17), the school category disadvantages my school in terms of the enrolment rate (mean score=2.04, SE=.16), school is constraint on meeting operational needs due to the school category (mean score=1.78, SE=.97) and the school is constraint on
meeting operational needs due to the school category. The study discovered that the standard deviation of the school factors from constructs was positive and close to mean, indicating that the constructs are fairly symmetrical.

The school board factor on oversight, budget monitoring, transparency quest, board physical discipline and taking actions on financial impropriety was significant on financial accountability. This was agreed by Simiyu (2021) who found out that the competence of the board of governors (BOG) greatly influences the management of cash in public secondary schools being supported by similarity in nature of research and respondents though Geteri, Omari and Nyang’au (2017) finds school board unnecessary as it was attributed to misappropriation of funds. The controversy was attributed to geographical region difference Kisii and Khwisero. The school category affected enrolment rate and determined fee charged making some schools at lower cadre to have shrunk budgets, further accountability of funds in bigger schools was a challenge.

Table 2: Distribution of the response across the Financial Accountability

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Minimum Statistic</th>
<th>Maximum Statistic</th>
<th>Mean Statistic</th>
<th>Std. Error</th>
<th>Std. Deviation Statistic</th>
</tr>
</thead>
<tbody>
<tr>
<td>The state of books of accounts is affected by the proportion of fees collected</td>
<td>50</td>
<td>1.00</td>
<td>4.00</td>
<td>1.6800</td>
<td>.11227</td>
<td>.79385</td>
</tr>
<tr>
<td>The school administration's fee collection methods have an effect on the security of assets.</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.2600</td>
<td>.18252</td>
<td>1.29063</td>
</tr>
<tr>
<td>Transparency demonstrates that the budget variance may in some circumstances be attributable to inadequate school budget development.</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.8400</td>
<td>.17228</td>
<td>1.21823</td>
</tr>
<tr>
<td>My school's project completion rate is dependent on the transparency of funds distribution.</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>1.9600</td>
<td>.14835</td>
<td>1.04900</td>
</tr>
<tr>
<td>The financial structure of my institution dictates the audit report's format.</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.0800</td>
<td>.18259</td>
<td>1.29110</td>
</tr>
<tr>
<td>The nature of audit opinion expressed regarding the financial accountability of the institution</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>1.9600</td>
<td>.12765</td>
<td>.90260</td>
</tr>
<tr>
<td>The level of my school’s creditors is indicative of its liquidity position.</td>
<td>50</td>
<td>1.00</td>
<td>5.00</td>
<td>2.0600</td>
<td>.15756</td>
<td>1.11410</td>
</tr>
</tbody>
</table>

Valid N (listwise) 50

Source: Field Data, 2022.

According to the table, most of the public secondary schools in Khwisero Sub County Kakamega County, Kenya, have rather strong Financial Accountability functionality. In addition, the results from all 50 respondents showed that the proportion of fees collected affects the state of books of accounts (mean score=1.68, SE=0.11), that fees collection strategies instituted by the school management affect the safety of assets (mean score=2.26, SE=.18), that budget variance in some cases may be attributed to poor school budget development (mean score=2.84, SE=.17), and that the project completion rate in my school is higher than the national average. Audit judgement on the school's fiscal responsibility (mean score = 1.96, SE = 0.13). My school's liquidity is represented by the level of its creditors (mean score=2.06, SE=.16). According to the results, financial accountability was found to have a negative average score since its constructions were not near to zero. A comparative analysis revealed that the number of subordinate employees was directly proportional to the amount of the budget, and that the collection of school fees arrears had a negative effect on employee compensation and the pace at which projects could be completed. The increased budget variation that results from using non-traditional methods of collecting fees has a detrimental impact on fiscal accountability.

Table 3: Pearsons Correlations Analysis

<table>
<thead>
<tr>
<th></th>
<th>SAM</th>
<th>SF</th>
<th>FA</th>
</tr>
</thead>
<tbody>
<tr>
<td>SAM: School Accounts Management</td>
<td>Pearson Correlation</td>
<td>1</td>
<td>.690**</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td></td>
<td>.000</td>
<td>.000</td>
</tr>
<tr>
<td>N</td>
<td>50</td>
<td>50</td>
<td>50</td>
</tr>
<tr>
<td>SF: School factors</td>
<td>Pearson Correlation</td>
<td>.490**</td>
<td>1</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>.000</td>
<td>.000</td>
<td>.000</td>
</tr>
<tr>
<td>N</td>
<td>50</td>
<td>50</td>
<td>76</td>
</tr>
<tr>
<td>FP: Financial accountability</td>
<td>Pearson Correlation</td>
<td>.890**</td>
<td>.893**</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>.000</td>
<td>.000</td>
<td>.000</td>
</tr>
<tr>
<td>N</td>
<td>50</td>
<td>50</td>
<td>50</td>
</tr>
</tbody>
</table>

Source: Field Data, 2022.
The results shown in Table 3 show that there are substantial relationships between the dependent and independent variables. According to the literature, multicollinearity is present when the correlation coefficient is close to 1 or -1, but absent when the correlation coefficient is below 0.9. This assumption was tested and shown to be true. Managing School Funds at 0.890 and Academics at 0.893.

Table 4: Moderated Multiple Regression Model

<table>
<thead>
<tr>
<th>Model</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
<th>R Square Change</th>
<th>F Change</th>
<th>df1</th>
<th>df2</th>
<th>Sig. F Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.791</td>
<td>.24480</td>
<td>.797</td>
<td>133.603</td>
<td>3</td>
<td>45</td>
<td>.000</td>
</tr>
<tr>
<td>2</td>
<td>.804</td>
<td>.23693</td>
<td>.015</td>
<td>7.893</td>
<td>1</td>
<td>46</td>
<td>.006</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1Regression</td>
<td>24.020</td>
<td>3</td>
<td>8.007</td>
</tr>
<tr>
<td>Residual</td>
<td>6.113</td>
<td>45</td>
<td>.060</td>
</tr>
<tr>
<td>Total</td>
<td>30.132</td>
<td>46</td>
<td></td>
</tr>
<tr>
<td>2Regression</td>
<td>24.463</td>
<td>4</td>
<td>6.116</td>
</tr>
<tr>
<td>Residual</td>
<td>5.670</td>
<td>45</td>
<td>.056</td>
</tr>
<tr>
<td>Total</td>
<td>30.132</td>
<td>46</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Standardized Coefficients</th>
<th>Std. Error</th>
<th>Beta</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. (Constant)</td>
<td>.769</td>
<td>.174</td>
<td>4.422</td>
<td>.000</td>
</tr>
<tr>
<td>SBD</td>
<td>.358</td>
<td>.062</td>
<td>.273</td>
<td>5.746</td>
</tr>
<tr>
<td>SBI</td>
<td>.484</td>
<td>.076</td>
<td>.454</td>
<td>6.389</td>
</tr>
<tr>
<td>FCS</td>
<td>.342</td>
<td>.067</td>
<td>.356</td>
<td>5.072</td>
</tr>
<tr>
<td>2. (Constant)</td>
<td>.354</td>
<td>.108</td>
<td>3.370</td>
<td>.001</td>
</tr>
<tr>
<td>SBD</td>
<td>.309</td>
<td>.063</td>
<td>.236</td>
<td>4.929</td>
</tr>
<tr>
<td>SBI</td>
<td>.478</td>
<td>.073</td>
<td>.448</td>
<td>6.515</td>
</tr>
<tr>
<td>FSC</td>
<td>.488</td>
<td>.084</td>
<td>.508</td>
<td>5.847</td>
</tr>
<tr>
<td>School factors</td>
<td>.486</td>
<td>.173</td>
<td>.187</td>
<td>2.810</td>
</tr>
<tr>
<td>Interaction</td>
<td>.402</td>
<td>.141</td>
<td>.642</td>
<td>2.856</td>
</tr>
</tbody>
</table>

Source: Field Data, 2022.

Fee collection strategies (FSC), school budget preparation (SBD), and school budget implementation (SBI). According to Table 4, the coefficients for predicting the Financial Accountability of public secondary schools in Khwisero Sub County, Kakamega County, Kenya are statistically significant (p-values 0.05) when considering School Accounts Management.

As a moderating variable, school factors were incorporated into the models. Model 2’s results, which included the interaction between School Accounts Management and School Factors, explained a lot more variation than those of Model 1, which only considered the effect of School Accounts Management on Financial Accountability in public secondary schools in Khwisero Sub County, Kakamega County, Kenya, suggesting that School factors may moderate the relationship between School Accounting Practices and Fiscal Responsibility. These results are consistent with those of Simiyu (2021), who found that educational institutions had a favorable and statistically significant impact on students’ ability to responsibly handle school funds. School factors were also found to have a substantial impact on accountability in a study conducted by Geteri, Omari, and Nyang’au (2017) of public secondary schools in Kisii County. Similarities between school districts and types of schools were taken into account in the aforementioned research. In contrast to the findings of Onesmo, Ephrahem, and Mwenge (2021), who considered school variables insignificant with regard to the financial accountability of schools, this study placed emphasis on management style as the crucial feature for school factors giving potential for difference.

Khwisero’s public secondary schools’ financial statements are fair and transparent, according to an unqualified report from audit reports. All 25 of Khwisero’s public high schools scored perfect.
Conclusions

School-related factors had a correlation coefficient of 0.893. The beta value was 0.486. Model 2’s results with the interaction between School Account Management (SAM) and School Factors for public secondary schools in Khwisero Sub County, Kakamega County, Kenya, explained a lot more variation than Model 1’s results with SAM and Financial Accountability alone. The coefficient of determination (R2) increased from 0.797 to 0.812, a difference of 0.015, indicating that school characteristics may have a significant impact on the connection between school accounts management and financial accountability. As a result, we modified the model by including institutional elements. There may be a moderating effect of school factors, as the results of the interaction between school accounts management and financial accountability were much greater than the interplay of public secondary schools in Khwisero Sub County, Kakamega County, Kenya.

School factors should be included in the primary essential aspects that public secondary schools should take into consideration when managing school finances since they have a substantial impact on financial accountability.

The following suggestions were made for further research based on the findings of this study. Related studies should be conducted for school accounts in other counties. Finding out whether the results are still the same since this current study was done in Khwisero Sub County, it is encouraged to cover the other parts of the country. There are no exhaustive factors used to moderate and hence school size can be used as a moderator for future studies.

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Institutional Review Board Statement: Ethical review and approval were waived for this study, due to that the research does not deal with vulnerable groups or sensitive issues.

Data Availability Statement: The data presented in this study are available on request from the corresponding author. The data are not publicly available due to privacy.

Conflicts of Interest: The authors declare no conflict of interest.

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