



Literature Review

A Systematic Review of the Effect of Financial Management Practices on Service Delivery in Secondary Schools

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Abstract: In this systematic review analysis design, we explore the available peer-reviewed literature on the effect of financial management practices on service delivery in African secondary schools. Specifically, we reviewed the effect of budgeting, auditing and financial internal control on the service delivery in secondary schools. Study findings reveal that budgeting ensures effective implementation of education programs. In addition, the activities in the secondary school system are adequately planned and allocate resources apportioned to ensure effective execution and implementation. Besides, audits of school accounts result in good financial management and effective control mechanism that ensures overall operational efficiency. From the results of this review, we hereby suggest that Head teachers need to manage financial resources more responsibly for effective performance and fulfilling of institutional needs, those of the teachers, students and other stakeholders of respective secondary schools. It is very crucial for school administrators and support staff in charge of finances and resource mobilization to regularly attend professional development course in order to acquire relevant financial skills and competencies required for effective management of resources in the school so as to tremendously improve on the quality of secondary schools' service delivery.

Keywords: financial management; budgeting, auditing; financial internal controls; service delivery

1. Introduction

Management of financial resources of an individual entity or organization should lead to visible results in form of either tangible goods or services which is the service delivery. Service delivery involves the actual production or provision of goods and services to the community. The goal of service delivery is to ensure that customers who in this case include students and staff are satisfied with the services they receive and that they are delivered in a timely and efficient manner. This needs to be done in accordance with plans and within the allocated budgetary funds (Andrews & Entwistle, 2013). In the same vein, effectiveness of any educational institution can largely be defined by the capacity of school Heads to effectively manage financial resources at their disposal for smooth implementation of school programs (Akporehe et al., 2024). This can be done by doing proper budgeting, auditing and financial internal controls of all the financial resources. Proper financial management also ensures that an organizational expenditure is planned according to the established organizational priorities as expressed in the budget (Robina, et al., 2018). Efficient management practices take appropriate steps to prevent the under-collection of fees, unauthorized, irregular and wasteful expenditures (Mafugu et al., 2022).

Financial management requires internal controls or checks and balances, to manage risks and protect the assets of an organization. Effective financial practices are essential in enhancing transparency, efficiency and accuracy, accountability and achieving organizational objectives (Nurfadila, 2024)

The school heads efficient and effective management of financial resources is considered one significant factor in the attainment of institutional objectives. On the other hand, inappropriate and inconsistent exercise of financial management may cause failure in service delivery. In the end, an excellent and improved performance is the ultimate aim of every organization/institution. The aim of this systematic review therefore is to find out what effect do the financial management practices of budgeting, auditing and financial control have on

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service delivery in secondary schools in Africa.

Research aim

To establish the effect of financial management practices on service delivery in government secondary schools of Bugabula county in Kamuli District.

Research objectives

1. To determine the effect of budgeting on service delivery in Government secondary schools in Bugabula county, Kamuli District
2. To examine the effect of auditing on service delivery in Government secondary schools in Bugabula county, Kamuli district
3. To examine the effect of controlling practices on service delivery; in government secondary schools of Bugabula county in Kamuli district.

2. Materials and Methods

This study employed a systematic review analysis design. A systematic review analysis design is a scholarly synthesis of the evidence on a clearly presented topic using critical methods to identify, define and assess research on the topic (Sauer & Seuring, 2023). A systematic review extracts and interprets data from published studies on the topic then analyses, describes, critically appraises and summarizes interpretation into refined evidence based on conclusion (Sauer & Seuring, 2023) One of the most important reasons for a high-quality review is that it follows a pre-determined methodology (Gough et al., 2017). This review was carried out using the PRISMA reporting checklist. PRISMA stands for the preferred reporting item for systematic review and meta-analyses. PRISMA is a set of guidelines designed to help authors improve the reporting of systematic reviews and meta – analyses, ensuring and clarity and transparency in the presentation of research. It was chosen because it promotes thorough literature search and systematic data collection methods, reducing the risk of selection and publication bias which leads to more accurate and reliable conclusion.

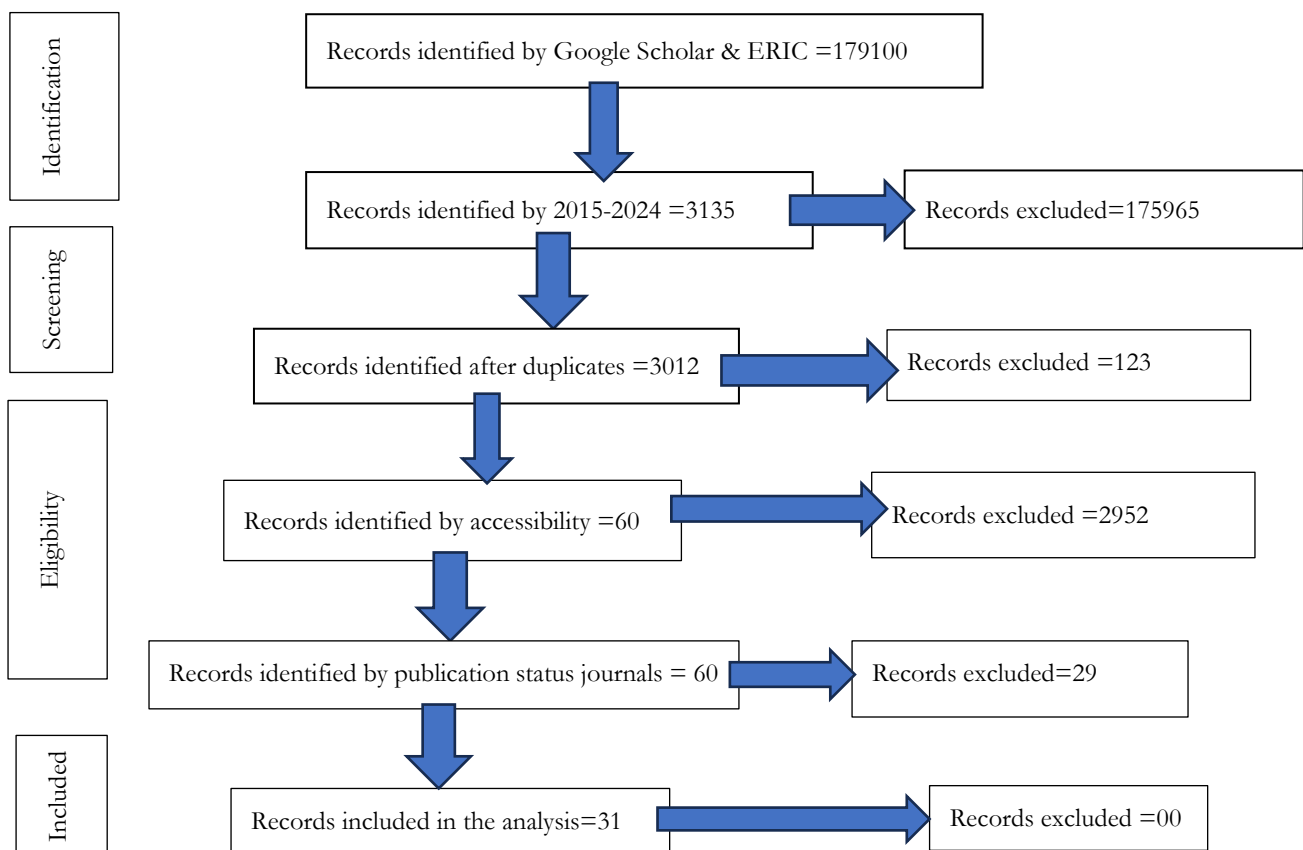


Figure 1. The PRISMA flow diagram summarizing the selection process.

PRISMA records the number of articles found and then makes the screening process

transparent by reporting on decisions made at various stages of the systematic review. The screening process involves several steps designed to identify and select studies that meet the eligibility criteria for inclusion in a systematic review as illustrated by figure 1 below.

The study's primary data base search tool was Google scholar and Eric-Advanced search which were used to find relevant literature.

We used Google scholar and the advanced search feature to find reviews. We used key words such as financial management, public secondary schools, and service delivery. During this search, this method produced a total of 179100 results, 188143 from Google scholar and 10957 from ERIC-Advanced search. we reduced the number of articles to 3135 by narrowing the publication year range. We were able to refine our research and obtain a more focused set of reviews from recent 2015-2024 to get the current and updated information. We further narrowed the number of articles to 60 basing on accessibility and finally to 31 articles basing on publication status.

During the process, we sorted them by remaining with only 31 articles. Only articles very closely related to financial management practices in secondary schools and their impact on service delivery and matching the screening process were included in the analysis. We screened the articles by focusing primarily on the key elements of educational financial management practices and service delivery. Table 1 shows the analysis of the eligibility criteria for inclusion and exclusion of articles for the research.

Table 1. The eligibility criteria for inclusion and exclusion of articles

Eligibility	Inclusion	Exclusion
Time frame	2015-2024	Below 2015
Language	English	Other languages
Electronic database	Google scholar, Eric Advanced search resources.	Other sources
Publication status	Peer-reviewed Published in journal articles	Unpublished
Demography	Africa	Outside

2.1. Analysis

We began with a comprehensive search using Google Scholar and ERIC-Advanced Search, eventually narrowing my results through multiple screening steps, culminating in a selection of 31 articles. These articles were closely aligned with the study's focus on financial management practices in public secondary schools and their impact on service delivery.

2.1.1. Key Elements in the Screening Process

Initial Search and Screening:

Database Sources: We searched across two major databases (Google Scholar and ERIC Advanced Search) to ensure a broad scope of relevant academic literature.

Initial Results: We identified over 199,100 initial results, which were systematically reduced based on relevance, time frame, accessibility, and publication status.

Screening Criteria:

To ensure the articles selected were directly relevant to the research focus, specific eligibility and exclusion criteria were applied. These criteria helped filter out irrelevant studies and focus on quality, credible, and recent publications.

2.1.2. Steps in Refining the Selection

Time Frame Filter (2015-2024): The initial filter focused on selecting articles published between 2015 and 2024. This ensured that the studies reviewed provided up-to-date data and reflected current trends in financial management practices in secondary schools. Financial management practices in education have evolved over time, and the inclusion of studies within this recent time frame ensures that only relevant, modern practices and impacts were considered.

Language Filter (English): Only English-language studies were included to ensure clarity in the review process and to avoid potential translation issues that could affect the interpretation of data.

Database Focus: By restricting the search to Google Scholar and ERIC Advanced Search, two well-regarded academic resources, the pool of literature was limited to credible, scholarly work. This reduced the likelihood of low-quality or non-academic publications.

Publication Status (Peer-reviewed, Published Articles): I emphasized selecting only peer-reviewed, published journal articles to ensure the highest standard of academic rigor and credibility. Published, peer-reviewed studies undergo a process of scrutiny by experts in the field, which enhances the trustworthiness of the findings.

Geographical Focus (Africa): Studies were restricted to African contexts to ensure relevance to the demographic focus of the research. Financial management practices in African public secondary schools may differ significantly from those in other regions, so focusing on Africa ensured that the analysis was contextually relevant.

2.1.3. Final Selection of 31 Articles

After narrowing down the 60 accessible articles, a final set of 31 articles was selected. These articles were chosen because they met the screening criteria and were highly relevant to the core research question: the impact of financial management practices on service delivery in public secondary schools.

2.2. Data Analysis Approach

2.2.1. Content Analysis

Each of the 31 articles was analysed for key themes related to financial management practices, such as budgeting, resource allocation, accountability, and transparency. The studies were also evaluated for how these practices impacted service delivery in terms of infrastructure, teaching quality, and overall school performance.

2.2.2. Focus Areas in the Articles

Educational Financial Management Practices:

- Budget planning and implementation.
- Revenue generation strategies.
- Financial accountability mechanisms.

Impact on Service Delivery:

- Availability and maintenance of school facilities.
- Quality of teaching materials and resources.
- Influence on student performance and teacher satisfaction.

3. Results

This section is divided into 3 sub-sections to ensure that the results are presented in the best possible format and this has been done using tables, and figures.

Search Strategy

In this study, the documentation of the analysis process and inclusion criteria was done in accordance with the rules. We used the advance search option and selected inclusion criteria such as the title of the article, and the year between 2015-2024 to quickly compile the most recent and relevant articles.

Data Extraction Procedure

This systematic review has extracted the names of the authors, the year of publication, the country, the study design, participant characteristics, study aim, the results and discussion, the conclusion, the recommendation and implication for strategic planning in education for ease of reference, navigation and citation.

3.1. Budgeting

Table 2 below shows all the number of articles reviewed about the effect of budgeting on service delivery. We clearly indicate the research design, research paradigm and key constructs from the study's theories, key findings, sample size and their limitations.

Table 2. Articles reviewed about the effect of budgeting on service delivery in secondary schools

No	Article Title, Author, year of publication, country and sample size	Theory	Research Design	Research Paradigm, Research focus	Key findings/conclusion and limitation of the study	
1.	Financial management practices and students' welfare in government secondary school in Buzaaya county, Kamuli Uganda by Oboth (2020).	Allocative efficiency theory. This theory depicts how scarce resources could be efficiently allocated to priority areas to meet	Research design: correlation.	Research paradigm: interpretivism.	Research focus: Examining the	Key finding: Budgeting was not statistically an influential factor of the variance in students' welfare. limitation of the study:

	Sample size: 229	people's needs optimally.	relationship between budgeting and students' welfare	none
2.	Financial management practice and institutional effectiveness in secondary schools in Ikom education zone, Cross River state, Nigeria by Odok et al. (2023). Sample size: 109	None	Research design: Examining the relationship between budgeting and institutional effectiveness in public secondary schools Research focus: Examining the relationship between budgeting and institutional effectiveness in public secondary schools Research paradigm: mixed method	There Is a significant relationship between budgeting and institutional effectiveness in public secondary schools in Ikom education zone
3.	Influence of principals on financial management practices on achievement of financial targets in public secondary schools of Dagoreti Sub County, Kenya by Shawe (2023). Sample size: 245	Financial agency. Agency relationship is a contract where by one person who is a principal hires another person who is an agent to perform some duties on his behalf and gets paid. In school management, the principal is the Board of Governors that hires an agent who is a Head teacher to perform duties on behalf of the board/government. The agent is tasked with management of funds disbursed to school.	Research design: Descriptive. Research paradigm: Mixed Method. Research focus: Determining the influence of adequate budget preparation by principals	Key finding: budget preparation is important as it is only through budgeting that schools can be able to allocate resources effectively. Limitation of the study: suspicion which led to some of the respondents to withhold some information due to sensitivity of financial issues
4.	Factors affecting financial management effectiveness in public secondary school Gatanga Sub County, Kenya by Kang'ethe Ngigi et al. (2019).	Agency	Research design: descriptive. Research paradigm: interpretivism. Research focus: Determining the effect of budget control on financial management effectiveness in public secondary schools.	Key findings: Budget control Is an important practice that is essential in effectiveness of financial management in public secondary schools. Limitation of the study: none
5.	Financial resource management and it influence on students' academic performance in Langata Sub County, Kenya by Shawe (2023). Sample size: 260	None	Research design: Descriptive Research paradigm: mixed method Research focus: Examining the influence of budget management on students' academic performance	Proper financial management is essential for the success of an institution. limitation of the study: none
6.	Influence of financial management practices on the financial performance in public secondary schools in Kathiani Sub County, Kenya by Muia Kinyanzi (Ismail et al., 2023). Sample size: 90	Prudential	Research design: descriptive survey. Research paradigm: mixed method. Research focus: Establishing the influence of budgeting practices on the financial performance of public secondary	Budgeting leads to improved revenue collection prompt payment of teacher's salaries and completion of school projects.

				schools.	
7.	Principals' financial management practice, educational administration and performance in selected secondary schools in Kenya by Simon Kang 'the and Peninah (Kwanbo et al., 2023). Sample size: 57	Agency		Research design: Correlation survey. Research paradigm: Mixed Method	Budget preparation was the most widely exercised financial management practice
8.	Assessment of financial management practices among secondary schools in Kaduna (Nneka Iloabuchi et al., 2016). Sample size:624	None		Research design: descriptive survey. Research paradigm: mixed method. Research focus: Examining the procedures of budget preparation in secondary schools.	Budgetary plans are made in collaboration with heads of departments.
9.	Capitation grant and secondary schools' financial management practices in Rubanda, Uganda by Kobusingye et al. (2024). Sample size: 50	None		Research design: Descriptive Research paradigm: positivism. Research focus: Assessing the status of financial management practices of capitation grant in USE schools	Key findings: improper preparation of vouchers hinder financial management in schools. There was different status of capitation grant in USE Schools in Rubanda and include, school maintains good financial record keeping, finance manual guidelines from the Ministry are properly followed-designed school record forms from the Ministry are used consistently, among others.
10.	Financial management by principals for administration of public secondary schools in Rivers State Nigeria by (Nneka Iloabuchi et al., 2016). Sample size:344	None		Research design: descriptive survey. Research paradigm: interpretivism. Research focus: Examining the extent to which budgeting practices by principals and school bursars affect effective administration of public secondary schools.	Key findings: continuous and transparent demonstration of these financial practices would ensure the provision of the needed facilities and equipment, better school personnel and making the school a friendly environment for effective and efficient instructional activities. Limitation of the study: none
11.	Effectiveness of school heads financial management skills in provision of quality education in secondary schools in Tanzania by Mose (2022). Sample size:169	None		Research design: none Research paradigm: interpretivism. Research focus: Evaluating the effectiveness of school heads' financial management skills in the provision of quality education in secondary schools.	Key findings: Financial management skills such as evaluation of budget were Essential for school financial management. Limitation of the study:

12.	Financial resource management and student's academic performance in public secondary schools in lang'ata sub county, Kenya by Kisanyanya and Omagwa (2018) Sample size: 260	None	Research design: Descriptive Research paradigm: Interpretivism Research focus: determining the influence of budget management on students' academic performance	Key findings: Not all staffs are involved in the budget making of the schools Financial resource management can truly affect academic performance
13.	Relationship between financial management and school effectiveness in public secondary schools in Sokoto metropolis in Nigeria by Chukwuogo and Obi (2023).	None	Research design: Correlation. Research paradigm: interpretivism. Research focus: Assessing the adherence to budgetary provision or operational guidelines.	Key findings: proper budget implementation means carrying out the planned budget effectively. Budget planning shows how an organization works. limitation of the study: none
14.	Principals budgeting practice for enhancing financial management in secondary schools in Anambra, Nigeria by Amaikwu and Ofojebe (2020) Sample size:257	None	Research design: Descriptive. Research paradigm: interpretivism. Research focus: Ascertaining principal budgeting practices for enhancing financial management in secondary schools.	Key findings: principals budget planning practices for enhancing financial management in secondary schools include giving priority to the most pressing needs of the school, setting target to be achieved by the school budget, adhering to the official fiscal calendar and forecasting expected income in the school budget. Limitation of the study: none
15.	Financial management practices of principals and teachers job performance in government secondary schools in rivers state, Nigeria by Chukwuogo and Obi (2023). Sample size:470	Total quality management theory. It states that top level management must be sincere in its efforts to commit to quality (principals must be sincere as this results into better job performance of the teachers) or else all efforts would not work	Research design: correlation. Research paradigm: mixed method Research focus: investigating the relationship between financial management practices of principals and teachers job performance	Key findings: secondary schools with appropriate financial management practices may face numerous challenges in evaluating teachers' job performance and addressing students dwindling academic performance. Limitation of the study: none
16.	Budgeting procedures and principals' financial management of public secondary schools in Rivers State, Nigeria by Owmondah and Nwosu (2020). Sample size:322	Efficiency and effectiveness of the organization.it states that the function of the chief executive of an organization is to ensure efficiency and effectiveness in an organization. Thus, the school head is saddled with the responsibility of ensuring that funds are effectively and efficiently managed to avoid wastage	Research design: correlational Research paradigm: Research focus: Examining the extent to which budget procedures influence the principals fundraising and spending practice in secondary schools	Key findings: budgeting procedures hhave a positive and strong influence on both principals fundraising and spending practices. limitation of the study: none



		and this can be achieved by budgeting.		
17.	Financial management practices adopted by the principals for effective administration of secondary schools in Kloot and Martin (2000). Sample size:258	None	Research design: descriptive Research paradigm: Interpretivism. Research focus: Identifying the budgeting practices adopted by principals for the effective administration of secondary schools	key findings: the budgeting practices adopted by principals include; embarking on market survey to get facts before preparing the budget, give priority to the most pressing needs in budget planning, make some monetary allocations for unforeseen expenditure in the course of budgeting, estimate the expected income of the school budget and defend the budget in the presence of relevant authorities. Limitation of the study: none
18.	Financial management practices and administrative effectiveness of secondary school's principals in Anambra state, Nigeria by Shawe (2023).	Efficiency	Research design: correlation. Research paradigm: mixed method. Research focus: investigating the relationship between financial management practices and administrative effectiveness of secondary school principals	Key findings: There is a high relationship between financial management practices and administrative effectiveness. This implies that the improvement in financial planning practice also leads to the improvement of administrative effectiveness in secondary schools.
19.	A study of principals' financial management practices in secondary schools (Nneka Iloabuchi et al., 2016).	None	Research design: descriptive. Research paradigm: mixed method. Research focus: Investigating how schools do budgeting	Key findings: principals engage in discussing items to be included in the budget with vice –principals, bursars and relevant staff. Limitation of the study: none

Owhondah and Nwosu (2020) identified major plans involved in the budget preparation namely, the educational plan which defines the policies of the school, its programs and activities as well as other educational services to be carried out, on the other hand, the budget practices in educational institution follows a systematic procedure, this includes budget planning, budget defense, budget approval and adoption, budget implementation and budget evaluation. In planning, the school budget in most secondary schools, the head teacher, bursar, teaching and non-teaching staff are involved in the collection of the required data that will ascertain the income and expenditure of the school for the fiscal financial year.

Resource allocation is the core of the budget planning process (Shawe, 2023). Findings show that there is management of funds and this mean that a rational budgetary tool for control is monitoring the consumption of financial resources against the budget in order to ensure that spending is in accordance with the budget (Sauer & Seuring, 2023). Findings show that there is management of funds and this mean that a rational budgetary tool for control is monitoring the consumption of financial resources against the budget in order to ensure that spending is in accordance with the budget. (Nurfadila, 2024)

With budget planning, the staff engages in designing the budget activities which are required in the delivery of service to the schools for example purchase of scholastic materials. The institutions issues budget guidelines prior to the preparation of the budget and all staff

engage in budget preparation and discussion within their departments (Ismail et al., 2023) Each and every stakeholder in the budget planning made efforts to ensure that proper planning was done which improved on the service delivery. Sufficient consideration is made during the budgeting process to ensure the costs and the sectors at the district receive proper allocations (Kloot & Martin, 2000) Budget planning prepared schools for today-tomorrow operations by assessing what was to accomplish and such would be achieved to provide required resources that support school activities.

With budget staffing, the staff possessed unique budget roles; they were attached to key school sections from which they actively executed their budget assigned roles hence supporting school operations which ultimately improve on the service delivery. Participating stakeholders improve the identification and understanding of the specific needs and requirements of various departments which lead to more accurate budgeting and resource allocation (Grace & Grace, 2005)

With budget implementation, accountability in school setting helped staff account for the resources advanced to them to execute roles on behalf of the school. such transparency brings about financial stability that led to improved service delivery. Omosdi et al. (2016) noted that budget implementation controls the financial behavior of administrator in a school system because it prevents wastage or reckless spending of funds provided for various education service.

Many schools do not have the committees that monitor the implementation of schools' budget. some schools do not prepare and submit financial reports on time, some transactions aren't recorded or some serial payment vouchers do not have serial numbers (Prudencienne et al., 2023).

Supportive managerial performance in the tasks with in the school are mainly because all the staff are in involved in the budgeting process though sometimes the top management staff reserves the right to take on final decisions on budgeting for the schools (Oboth, 2020).

Enough resources are not allocated to schools various based projects. this mean that most schools do not receive enough funds to cater for various school projects. More so, funds from government take long to be disbursed (Oboth, 2020). As a result, this creates uncertainty in planning, disrupts schools' operations and all this have a negative impact on service delivery.

Budgeting ensures effective implementation of educational programs in all the activities in the school systems are adequately planned for and allocate the resources adequately and effective execution and implementation of education objects in schools. Therefore, there is a relationship between budgeting as a financial management measure and quality service delivery in secondary schools. This is in line with Nwite (2016) who examined financial allocation to education and students' performance in Nigeria and found a significant relationship between financial allocation and students' performance. Budgeting helps adequate resource allocation in schools which influences and improves the service delivery. Activities which are often not budgeted for are not implemented (Mafabi, 2016).

Budget making in schools is guided by clear goals and that public secondary schools identified the sources of finances and matched expected finances with expected expenditure. (Munge, 2016)

There is inadequacy in the budget preparation in some schools (Boma, 2018). This was shown by the inadequacies in the whole procedure. What is budgeted for is always inadequate which in turn affects the service delivery. According to Habitamu (2015), this may be due to hurried preparation of the budget by the finance officers.

Budgeting has a significant effect on service delivery but due to challenges in budgeting such as spending revenue on un budgeted items and failure to realize the budget projections, it follows that the service delivery falls short of expectations (Mafabi, 2016).

Budget variance analysis and budget review is rarely done in schools. (Njoroge, 2019). This is dangerous as it sabotages service delivery. Moreso, in many schools there is little or no use of procurement plan as a guide in procuring goods and services (Njoroge, 2019).

Budgeting plays an important role in payment of the suppliers, completion of school's projects, payment of teachers' salaries and collection of revenue (Kinyanzü, 2019).

3.2. Auditing

Table 3 below shows the number of articles reviewed about the effect of auditing on service delivery. We indicated clearly the Research Design, Research paradigm, Research focus, key findings and their limitation.

Table 3. Effect of auditing on service delivery in government schools

No	Article title, author, year of publication, sample size and county of origin	Theory	Research design, research paradigm, research focus	Key findings/conclusion and limitation of the study
1.	Inspection and quality audit as quality assurance mechanisms in the management of mission secondary schools of service delivery in Rivers State, Nigeria by Chinyere Uchenna (Giami, 2024).	None	Research design: correlation. Research paradigm: Interpretivism Research focus: Relationship between quality audit relates to the management of mission secondary schools	Key findings: Quality audit relate significantly to the management of mission schools for service delivery
2.	Assessment of financial management practices in secondary schools in Abia state, Nigeria by Okeze et al. (2018).	None	Research design: survey Research paradigm: interpretivism Research focus: determining the auditing practices of secondary schools.	Key findings: There is no significant difference in the mean rating of principals and bursars on auditing practices of secondary schools. Limitation of the study: none
3.	Factors affecting financial management effectiveness in public secondary schools in Gatanga sub county (Auditing in the Public Sector, 2020).	Agency.it suggests that when the owners of the firm leaves management in the hands of other people, then the management and other employees are referred to as agents while the owners are called principals, its concerned with conflict of interests between agents and principals. Headteachers are agents engaged by the government and parents as principals who are tasked with prudent management of the funds disbursed to schools and paid salaries for their work. The principals may lack trust in agents and thus put measures as audits to reinforce their trust.	Research design: descriptive Research paradigm: interpretivism. Research focus: Determining the effect of audit on financial management effectiveness in public secondary schools	Auditing is an essential practice affecting effectiveness of public secondary schools. Limitation of the study: none
4.	Financial management practices by principals for administration of public secondary schools in rivers state Nigeria by Chukwuogo and Obi (2023).	None	Research design: descriptive. Research paradigm: interpretivism Research focus: identifying the ways in which principals auditing of account can enhance effective administration of public secondary schools	Key findings: The ways include, having independent examination of financial statements of the schools in compliance with statutory obligation, examining and evaluating in detail the financial standing of the schools for the period under review and

				ensuring regular and frequent checking on schools' financial transactions and records. Limitation of the study. None
5.	Financial management in secondary schools in Kaloleni county Kenya (Mose, 2022) Sample size: 50	None	Research design: descriptive case study. Research paradigm: mixed method. Research focus: Examining auditing practice in secondary schools.	Absence of a clear policy directive on financial leadership is reflected by arbitrary auditing practices
6.	Effectiveness of school heads financial management skills in provision of quality education in secondary school in Tanzania by Shawe (2023). Sample size: none because the researchers only reviewed the documents and literature materials from online publications and from the libraries.	None	None Research paradigm: interpretivism. Research focus: Evaluating the effectiveness of school heads financial management skills in the provision of quality education in secondary schools.	There is poor auditing of school finances

The purpose of auditing we to determine the degree of adherence to the prescribed criteria and to express opinion there on. Generally auditing as a profession can be defined as an independent examination of an expression of opinion on the financial statement of an enterprise by an appointed auditor in pursuance of the appointment in compliance with any relevant statutory obligation (Auditing in the Public Sector, 2020) In adequate audit in schools encourage financial mismanagement (steven 2019). Okeze et al. (2018) in their study, found out that a long span is taken to do auditing; and this makes it lose the financial value of audit. Nachinguru and Mwila (2023) also note that there is poor auditing of schools' finances and the time taken to audit is long. Okeze et al. (2018) assert that timely external audits on the public entities played a significant role in ensuring that public resources are put to the right use. This is in line with Kisanyanya and Omagwa (2018) who asserted that audit of school accounts resulted in good financial management that lead to effective service delivery. Lack of internal audit and irregular auditing create loopholes for proper financial management. Audit reports that are not adopted and implemented reduce the value of the audit in the financial management (Banura, 2018)

Payment vouchers are not always accompanied with the necessary supportive documents (Auditing in the Public Sector, 2020). This is in line with Banura (2018) who stated that payment vouchers provide three constructs that can be used to study financial accountability and these include financial reports, roles and responsibilities of managers and the audit reports. There is a high and positive relationship between auditing a financial management strategy and quality service delivery (Lankin, 2020)

There are annual audits on how public finances were utilized and internal auditors continuously performed audits on country finances. However, even though auditing is done nationally by qualified personnel, the best practices in auditing such as taking the action against those who misappropriate funds and using audit reports for future improvements were not applied (Auditing in the Public Sector, 2020)

Arinaitwe et al. (2021) maintained that auditing practices help in examining various school accounting books ,ascertaining the degree of adherence to budgetary guidelines and finding out the level of integrity of key financial managers in the school through cash survey and also checking school cash books, revenue collected and funds expand helps in detecting fraud, error, mistakes for possible remedial actions .this is supported by(A. Nachinguru & M. Mwila, 2023)who pointed out that auditing practices consist of all measures taken by an organization including education for the purpose of protecting its resources against waste, fraud and inefficiency, ensuring compliance with the policies of the organization and

evaluating the level of performance in organizational units.

3.3. Financial Controls

Table 4 below shows all the number of articles reviewed about the effect of financial internal controls on service delivery. we indicated the research design, research paradigm, key constructs from the study theories, key findings, sample size and their limitations.

Table 4. Effect of financial controls on service delivery in government secondary schools

No	Article title, author, country of origin, year of publication and sample size	Theory	Research design, research paradigm	Key findings/conclusion and limitation of the study
1.	The effect of cash management practices on performance of public secondary schools in Kisii county Kenya by Giami (2024). Sample size: 184	None	Research design: descriptive survey. Research paradigm: Establishing the effect of internal control system on financial performance of public secondary school	Key findings: Schools have clear organizational structure, their reporting structure is clearly stipulated and that policies, practices, procedures and guidelines are documented
2.	Financial management practices by principals for administration of public secondary schools in rivers state Nigeria by Andrews and Entwistle (2013). Sample size: 344	None	Research design: descriptive survey Research paradigm: interpretivism Research focus: Determining the extent cash control practices by principals and school bursars affect administration in public schools	Key findings: Principals and school bursars don't differ in their perception as it's considered to principals' cash control prices. Continuous and transparent demonstration of cash control would ensure the provision of needed facilities, equipment and better personnel. Limitation of the study: none
3.	Financial management practices in public secondary schools in Jimma zone in Ethiopia (World Bank, 2021).	None	Research design: descriptive survey. Research paradigm: interpretivism. Research focus: observing the financial controls available for checking or controlling the disbursement of funds	key findings: principals didn't collect all receipts and invoices for every item bought, pay and account for money spent on maintenance and supervise all financial activities in school Limitation of the study: time constraints, scarcity of resources as well as severity of the issue made the study not become comprehensive
4.	Effect of financial management practices on financial performance of income generating activities in public secondary schools in Mombasa county (Kisanyanya & Omagwa, 2018).	The Resource dependency theory. the theory hypothesizes that despite the fact that all associations have internal assets, majority of them are not independent and in this manner, must rely on external assets to help their activities and goals. This theory recognizes the influence of external factors on organizational behavior. Managers can use this	None Research paradigm: mixed method. Research focus: Determining the effect of financial management practice on financial performance of income generating activities	Key findings: Financial controls influence performance of income generating activities positively. limitation of the study: none

		theory to reduce environmental uncertainty and dependence.		
5.	Financial resource management and its influence on students' academic performance in public secondary schools in Lang'ata sub county (Atieno & Kiganda, 2015).	Behavioral leadership theory	Research design: cross-sectional survey. Research paradigm: Research focus: Determining the influence of financial controls on the students' academic performance.	key findings: Proper financial management is essential for the success of the institution
6.	Factors influencing financial management in public secondary schools in Nakuru county (Nurfadila, 2024).	Budget theory	Research design: cross-sectional. Research paradigm: interpretivism. Research focus: Examining the influence of financial controls on financial management in public secondary schools.	There was monitoring of how finance was utilized by the involved departments
7.	Factors affecting financial management in public secondary schools in Embu west sub county, Kenya by Mose (2022). Sample size: 60	Financial agency	Research design: Descriptive. Research paradigm: interpretivism. Research focus: Evaluating the factors affecting financial management practices	Internal control systems greatly influence financial management
8.	Internal control measures adopted by principals for reducing financial misappropriation in public secondary schools in Anambra state, Nigeria by Kisanyanya and Omagwa (2018).	None	Research design: descriptive. Research paradigm: interpretivism. Research focus: Determining preventive measures adopted by principals for reducing financial misappropriation in secondary schools.	Key findings: Corrective measures are not adopted by principals for reducing financial misappropriation in public secondary schools

Internal control system is defined as the policies and procedures which are put in place to ensure that the assets of an organization are protected and they are reliable for financial reporting. In the education sector, financial control simply refers to the methods and processes implemented to check and reduce the mismanagement of available funds and other assets of the school. without controlling of the school funds, the objectives of the school may not be achieved. (Tatum 2020)

Financial control is characterized as the procedures intended to secure resources and guarantee that every budgetary exchange is recorded to anticipate and minimize mistakes and extortion. An effective financial control mechanism ensures overall operational efficiency in an organization. Such prevents fraud, increases profitability, improves on operational efficiency, contributes to cash flow maintenance and ensures financial management (Kang'ethe Ngigi et al., 2019). All this improves on the service delivery in secondary schools. This is in line with (Kwanbo et al., 2023) who attributes secondary education quality outcomes to internal control monitoring as part of financial control system. (Kisanyanya & Omagwa, 2018) in his study in Kenya found that internal control monitoring had a positive significant effect on the financial performance in higher institutions of learning.

There is monitoring of how finances are utilized by all involved departments and persons and that control activities enable better employability of available resources. (Munge,2018). Relevant payment procedures, regulations and policies are clearly followed. (Mafabi2016)

The procurement and disposal act reduces the chances of the principals engaging in dubious transactions single handed thus majority schools follow the procurement act when procuring supplies for the schools (Nyaga, 2016).

4. Discussion

In comparing our findings with existing literature, it is clear that stakeholder engagement is crucial in the budgeting process. Previous studies emphasize the importance of involving all stakeholders in budget formulation to enhance transparency and accountability, aligning with my finding that encouraging stakeholder participation is key to effective budgeting. Our results further indicate the need for establishing mechanisms to minimize financial deficits during the year, which is consistent with the literature's recommendation to enhance bookkeeping practices to ensure fiscal responsibility.

Additionally, our findings emphasize the importance of principals strictly adhering to budgetary plans and ensuring the implementation of funds as planned. This aligns with earlier studies, which suggest that proper budgeting and execution of funds by headteachers are crucial for effective financial management. However, our interpretation of this outcome stresses that the culture of proper budgeting and implementation should become a routine practice in school financial management, addressing a gap in the literature that often overlooks the habitual nature of these practices.

Regarding auditing practices, both our findings and the literature agree that timely and adequate audits are essential for effective service delivery in schools. Literature highlights the need for regular inspections, and my research supports this, showing that periodic audits help schools achieve their objectives. Our study also highlights the importance of continuous evaluation of internal control systems, a point consistent with existing research, as it ensures all financial controls are effective and in place for successful auditing.

We further interpreted that school principals should engage both internal and external auditors to ensure a comprehensive audit process, aligning with the literature that stresses the need for independent auditing. Our recommendation to establish an independent auditing unit within the ministry of education to support schools underscores the need for external oversight, a point less frequently discussed in earlier studies but supported by my findings as a crucial step toward improving school financial management.

With respect to financial internal controls, our findings concur with the literature, which points out that headteachers must monitor the disbursement of funds to ensure efficiency in service delivery. Our interpretation extends this to suggest that the Ministry of Education should create policies to reduce financial misappropriation, outlining investigative and corrective procedures, an area that existing research often touches upon but without a clear implementation strategy.

Finally, both our research and previous studies suggest the need for financial control mechanisms to ensure efficient service delivery. We recommend further studies using larger sample sizes across diverse regions to verify these findings and provide a broader understanding of the subject.

5. Conclusions

The study concluded that in cases where headteachers secure funds through various means but fail to implement proper budgeting and fund disbursement, schools often experience ineffective financial management. This mismanagement hinders the achievement of set objectives, negatively affecting both teachers' and students' performance. Additionally, neglect in financial oversight results in deteriorating infrastructure within schools. Therefore, headteachers must prioritize practices that promote efficient financial management to ensure better service delivery.

Regarding the impact of auditing on service delivery, the study found that school accounting departments often suffer from inadequate staffing, while the ministry's audit personnel do not conduct regular reviews of school accounts. This lack of consistent auditing creates gaps in financial accountability, which can further hinder effective management and service delivery within schools.

In terms of financial control, the study highlights the importance of a strong link

between financial controls and service delivery in secondary schools. It concludes that effective internal financial control systems are crucial for ensuring that schools meet their service delivery goals. Proper financial oversight not only helps in achieving programmed objectives but also contributes to the overall success of the school's operations, leading to improved educational outcomes for both staff and students

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