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Financial Accountability Mechanisms for Transparency in the Management
of Educational Funds in Kajiado County



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Financial Accountability Mechanisms for Transparency in the Management of Educational Funds in Kajiado County

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ABSTRACT

Purpose: This study examines the influence of public participation on the management of educational funds in Kajiado County, Kenya. Specifically, it investigates how financial accountability mechanisms enhance transparency in the management of educational funds, with a focus on the role of the Board of Management, stakeholder engagement forums, and the distribution of educational resources.

Methodology: The study adopted a mixed-methods approach, drawing data from educational institutions, community members, and key stakeholders in fund management. The target population included 1,200 individual. To ensure representativeness and diversity of views, stratified random sampling was employed. Quantitative data were analyzed using descriptive and inferential statistics to identify trends and determine the relationship between independent and dependent variables. Qualitative data, obtained through interviews, focus group discussions, and document analysis, were subjected to thematic analysis to extract key patterns and contextual insights related to policy implementation and accountability practices.

Findings: The results indicate a positive and statistically significant relationship between the role of the Board of Management and the effective management of educational funds in Kajiado County (correlation coefficient = 0.783, p-value = 0.004). Consequently, the null hypothesis was rejected. The findings reveal that Boards of Management enhance fund oversight through improved transparency, community-aligned decision-making, and strengthened financial accountability. Enhanced monitoring mechanisms such as regular reporting, audits, and stakeholder communication further support efficient utilization of resources toward infrastructure, learning materials, and learner and teacher support.

Unique Contribution to Theory, Policy, and Practice: This study enriches public finance and governance scholarship by demonstrating how participatory governance and accountability mechanisms contribute to improved educational fund management at the county level. It highlights the centrality of community engagement and transparent decision-making in strengthening trust and ensuring efficient resource utilization. Practically, the study proposes reinforcing reporting frameworks, feedback systems, and monitoring tools as critical components for sustainable educational resource management in decentralized governance settings.

Keywords: *Public Participation, Educational Funds, Accountability, Transparency, Board of Management, Kenya*

INTRODUCTION

BACKGROUND OF THE STUDY

Globally, public participation has been acknowledged as a critical element in the management of public resources, including educational funds. Johnson (2018) highlights that involving stakeholders in decision-making not only enhances transparency but also ensures that resource allocation aligns with the specific educational needs of the community. Similarly, Smith et al. (2019) argue that public participation fosters a sense of ownership and shared responsibility, which is crucial for the sustainable development of education systems. Taylor and Brown (2020) further emphasize the role of public participation in promoting social justice and equitable resource distribution, particularly in underserved communities. These perspectives resonate with the challenges faced in Kajiado County, where some areas struggle with limited resources and disparities in education access.

The importance of stakeholder engagement is also emphasized by global organizations. The United Nations (2015) underscores the necessity of involving parents, educators, community members, and local authorities in the management of educational funds to enhance transparency and accountability. This aligns with the study's focus on building participatory governance frameworks in Kajiado County. Additionally, the Organization for Economic Co-operation and Development (OECD, 2017) highlights how participatory governance improves inclusivity, enhances the quality of education, and fosters a sense of community ownership. These insights underscore the significance of involving the public in educational decision-making processes, especially in regions like Kajiado, where equitable resource allocation is critical to addressing existing disparities.

Public participation in the management of educational funds is becoming increasingly significant in Africa as governments and stakeholders strive to address issues such as corruption, fund mismanagement, and inefficiencies in resource utilization. According to the World Bank (2019), public involvement in educational budgeting and expenditure monitoring can lead to more equitable and effective use of resources. Similarly, UNESCO (2014) highlights that public participation ensures educational investments align with local needs, improving access to quality education across the continent. These perspectives emphasize the transformative potential of engaging communities in the governance of educational funds, particularly in regions where resources are scarce and mismanagement persists.

In East Africa, public participation has demonstrated a tangible impact on the management of educational funds. For instance, Mwangi (2017) reported that increased community involvement in financial management significantly improved school infrastructure and access to learning resources in the region. This demonstrates the positive outcomes of collaborative governance in education. However, challenges remain, as noted by Jones and Ndung'u (2019), who identify

barriers such as limited public awareness, insufficient financial resources, and bureaucratic inefficiencies that hinder effective engagement. These obstacles highlight the need for deliberate efforts to strengthen the structures and processes that enable meaningful public participation.

In Kajiado County, Kenya, public participation in the management of educational funds is increasingly recognized as a critical strategy for improving transparency, accountability, and resource allocation. The county faces unique challenges, including inadequate infrastructure, disparities in access to education, and instances of resource mismanagement. Acknowledging these issues, the county government has initiated collaborative efforts with various stakeholders to involve communities in decision-making processes related to educational funds (Kajiado County Government, 2019). These initiatives are aligned with broader governance principles set forth by the Kenyan government (Government of Kenya, 2010), which emphasize public participation as a cornerstone of effective management and service delivery in the education sector.

STATEMENT OF THE PROBLEM

The effective distribution of educational funds is critical for the development of infrastructure, equitable resource allocation, and improved educational outcomes. However, the role of the Board of Management (BOM) in ensuring transparency, equity, and accountability in fund distribution remains unclear. While the BOM is expected to contribute during budget preparation, approval, and oversight processes, there is limited evidence on how effectively they execute these responsibilities in practice. Concerns have been raised regarding their ability to align financial decisions with the actual needs of schools and ensure that funds are distributed equitably across different institutions. Additionally, the mechanisms through which the BOM monitors and evaluates the utilization of funds to promote transparency and accountability are inadequately documented. This lack of clarity undermines the efficiency of fund management and raises questions about the impact of BOM's involvement on educational outcomes in Kajiado County. Consequently, this study sought to investigate influence of financial accountability mechanisms in ensuring transparency in the management of educational funds in Kajiado County.

RESEARCH QUESTIONS

- i. How do financial accountability mechanisms influence the management of educational funds in Kajiado County?

LITERATURE REVIEW

EMPIRICAL LITERATURE REVIEW

A study carried out in India by Sharma, Sharma, & Agarwal (2016) aimed to find out While Han and Lee (2019) emphasized the significance of equitable resource allocation, there remains a gap

in the literature regarding the specific barriers to resource distribution and the implications for marginalized communities in developing regions. Although there is recognition of the importance of equitable distribution in educational funding, the challenges specific to regions such as Kajiado County, Kenya, where socio-economic inequalities and systemic barriers persist, are often overlooked. This study seeks to address this gap by providing a comprehensive analysis of the socio-economic challenges and systemic inequalities affecting the distribution of educational funds in Kajiado County.

The dependent variable in this study is the equitable distribution of educational funds, which refers to the fair and just allocation of resources to ensure that all schools, regardless of location or socio-economic background, receive adequate financial support. The independent variables influencing this distribution include public engagement in fund management, the transparency of financial oversight mechanisms, policy frameworks guiding allocation, and the effectiveness of school boards in decision-making. This study will focus on understanding how these independent variables impact the fair and effective distribution of educational funds in Kajiado County.

Waweru et al. (2021) highlighted the need for targeted interventions and policy reforms to address these barriers and promote educational equity for marginalized groups. Despite these insights, a thorough understanding of the localized, contextual barriers faced in regions like Kajiado County remains underexplored. This study will contribute to closing that gap by focusing on how local socio-economic dynamics influence the equitable distribution of educational funds.

Equitable fund distribution is vital for addressing disparities and promoting educational equity within Kajiado County. Njoroge and Mureithi (2018) underscored the importance of fair fund allocation in reducing inequalities and improving access to quality education, particularly for marginalized communities. These findings point to the need for mechanisms that ensure fair and transparent fund distribution, particularly in counties where disparities are pronounced. Public participation plays a significant role in promoting transparency and accountability (intervening variables), ultimately leading to better fund distribution). Furthermore, Mwai and Ochieng (2017) emphasized that transparent distribution mechanisms foster public trust and confidence in the management of educational resources, thereby promoting a conducive environment for effective teaching and learning. Despite the recognition of these barriers and the importance of transparent mechanisms, the study highlights the gaps in understanding how community participation in decision-making processes can ensure the equitable distribution of funds. While studies have emphasized the role of public participation in promoting transparency and reducing inequalities, the specific mechanisms through which community input affects resource allocation in the context of Kajiado County have not been thoroughly analyzed.

By examining the findings of these various studies, this research aims to provide a comprehensive understanding of the challenges and opportunities for equitable educational fund

distribution. It will focus on how community engagement, transparent decision-making, and policy interventions (independent variables) can collectively promote the fair allocation of educational funds) in Kajiado County, ensuring that marginalized communities benefit from these resources and that educational outcomes improve across the county. The equitable and timely distribution of educational funds is essential for addressing disparities in infrastructure, learning materials, and access to quality education. According to Smith et al. (2019), equitable distribution) ensures that resources are allocated based on the unique needs of schools and their student populations. This approach improves educational outcomes, particularly in underserved regions. However, research by Taylor and Brown (2020) highlights that the distribution process is often marred by delays, favoritism, and insufficient funding (intervening variables), which undermine its effectiveness.

In the Kenyan context, studies such as those by Mutua and Wanjiru (2017) show that unequal distribution of educational funds has widened disparities between urban and rural schools. Schools in marginalized areas, such as Kajiado County, often receive insufficient funding, leading to inadequate infrastructure and limited access to quality learning materials. Moreover, Mwangi (2017) argues that the lack of transparency in the distribution process exacerbates these disparities, calling for stronger monitoring mechanisms to ensure fairness and adequacy in fund allocation. Further research by Nyakundi and Otieno (2019) highlights the importance of aligning distributed funds with school needs assessments. Their findings suggest that when distribution mechanisms are informed by data on school enrollment, infrastructure conditions, and performance (intervening variables), resources are more likely to have a positive impact on educational outcomes. In Kajiado County, addressing the challenges in fund distribution is critical for bridging resource gaps and enhancing the quality of education.

THEORETICAL REVIEW

This study was built around the concept of the Social Capital Theory and Resource Dependency Theory Social Capital Theory.

Social Capital Theory

The Social Capital Theory, proposed by Putnam (1993), emphasizes the significance of social networks, trust, and communal norms in facilitating collective action and achieving shared objectives within communities. Within the educational context, this theory underscores the role of strong social ties and collaborative relationships in promoting transparency, accountability, and community participation in decision-making processes related to resource allocation and utilization. By fostering robust social capital, educational institutions can enhance stakeholder engagement and improve the effectiveness of educational fund management, ultimately contributing to the overall development of the educational ecosystem.

CONCEPTUAL FRAMEWORK

This is the process of taking a concept or construct and refining it by giving it a conceptual or theoretical definition. It defines the relationship between two variables in the study.

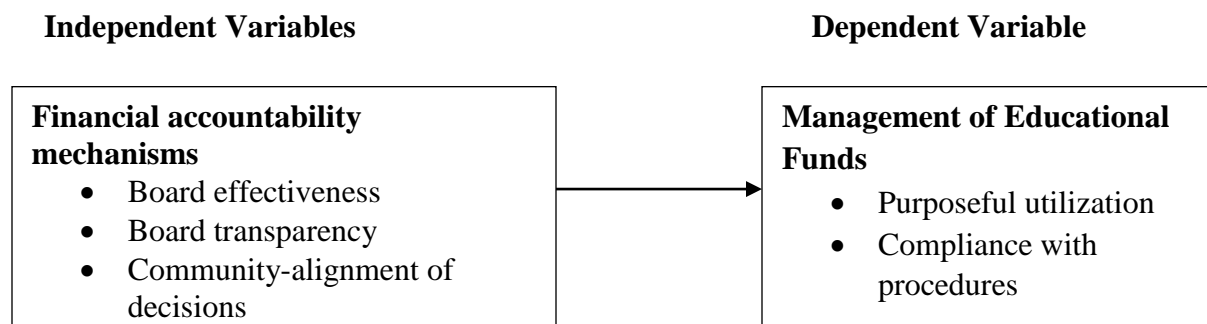


Figure 1: Conceptual Framework

RESEARCH METHODOLOGY

RESEARCH DESIGN

The term "research design" encompasses the overarching approach a particular study aims to. The study adopted a mixed-methods approach, combining both quantitative and qualitative methodologies to provide a holistic understanding of the research problem. This design ensured the integration of numerical data and narrative insights, allowing for a comprehensive exploration of how public participation influenced the management of educational funds.

TARGET POPULATION

The target population included 1,200 individuals, comprising members of the Boards of Management, community members, education administrators, and stakeholders involved in educational fund management across public educational institutions in the county.

SAMPLING DESIGN

To ensure representativeness and diversity of views, stratified random sampling was employed. The population was stratified into relevant subgroups, including Boards of Management members, community representatives, education administrators, and other stakeholders. Each stratum was sampled proportionally to its size within the population. The sample size was determined using Yamane's formula for sample size calculation, which was appropriate for finite populations.

DATA COLLECTION INSTRUMENTS

For quantitative data, a structured survey questionnaire was developed to gather numerical insights on educational fund management. Qualitative data was collected through semi-structured interviews with key stakeholders, focus group discussions to capture diverse

perspectives, and document analysis of relevant policy documents, financial reports, and educational guidelines.

DATA ANALYSIS AND PRESENTATION

Quantitative data was analyzed using descriptive statistical analysis to summarize survey responses and identify patterns. Inferential statistical analysis techniques, including regression analysis, were implemented to identify correlations, associations, and predictive relationships within the data. The regression model used followed the formula:

$$Y = \beta_0 + \beta_1 X_1$$

FINDINGS AND DISCUSSIONS

RESPONSE RATE

Table 1: Response Rate

No. of respondents	No. of questionnaires Returned	Response Rate (%)
150	103	69

To this effect, 150 questionnaires were issued out of which 103 were fully completed representing 69% response rate. According to Mugenda and Mugenda (2003), a 50% response rate is adequate, 60% good and above 70% rated as very good. This response was therefore rated as good for the study.

Effectiveness of the Board of Management in Managing Educational Funds

This section sought to assess the effectiveness of the Board of Management in managing educational funds in Kajiado County

Table 2: Effectiveness of the Board of Management in Managing Educational Funds

Statements	Very Ineffective		Ineffective		Neutral		Effective		Very Effective		Mean
Frequency (%)	F	%	F	%	F	%	F	%	F	%	
How effective is the board of management in managing educational funds	7	7%	4	4%	11	11%	37	36%	44	43%	4.038

The findings indicate that a majority of respondents perceive community members as effective in managing educational funds in Kajiado County. Specifically, 43% of respondents rated

community members as very effective, 36% rated them as effective, 11% were neutral, while 4% and 7% rated them as ineffective and very ineffective, respectively. The mean score of 4.038 suggests that, on average, respondents consider community members to perform well in overseeing and managing educational resources. These results imply that the community members play a crucial role in ensuring proper utilization of educational funds and that stakeholders generally have confidence in their management practices.

The interview responses reinforced the quantitative findings. *Members of the Board of Management, community leaders, and education administrators explained that financial accountability mechanisms, such as regular audits, transparent reporting, and structured approval processes, are in place to ensure that funds are properly managed. Board members noted that all expenditures are recorded and monitored, and schools are required to submit financial reports detailing how funds are utilized. Community leaders highlighted that these mechanisms promote transparency and help build trust between the schools and the community. Education administrators further observed that the effectiveness of the Board in managing funds has contributed to improved financial discipline, better planning for school activities, and enhanced educational outcomes across the county.*

Transparency of the Board of Management in Financial Dealings

This section sought to assess how transparent the Board of Management is in its financial dealings in Kajiado County

Table 3: Transparency of the Board of Management in Financial Dealings

Statements	Not Transparent at All		Not Very Transparent		Neutral		Transpa rent		Very Transparen t		Mean
Frequency (%)	F	%	F	%	F	%	F	%	F	%	
How transparent is the board of management in its financial dealings	9	9%	10	10%	9	9%	22	21%	53	52%	3.971

The findings indicate that a majority of respondents perceive community members as largely transparent in their financial dealings in Kajiado County. Specifically, 52% of respondents rated community members as very transparent, 21% rated them as transparent, 9% were neutral, while 10% and 9% rated them as not very transparent and not transparent at all, respectively. The mean score of 3.971 suggests that, on average, respondents consider community members to exhibit a high level of transparency in handling educational funds. These results imply that community members generally maintain openness in managing educational funds, which fosters confidence and trust among stakeholders. The high ratings for transparency suggest that stakeholders believe

financial activities, including allocation and expenditure of funds, are conducted in a clear and accountable manner. However, the small proportion of respondents who perceive limited transparency indicates that there may still be occasional lapses or gaps in information dissemination or stakeholder engagement.

The interview responses corroborated these quantitative findings. *Members of the Board of Management, community leaders, and education administrators explained that financial reports are shared with schools, community members, and other stakeholders to ensure accountability and transparency. Board members noted that reports detailing fund allocation and utilization are prepared regularly and presented during meetings, while community leaders highlighted that these reports allow stakeholders to track how funds are used and to raise concerns where necessary. Education administrators further observed that the transparent handling of funds has improved financial accountability, strengthened trust between schools and the community, and encouraged greater stakeholder participation in fund management processes.*

Alignment of Board Decisions with Community Needs

This section sought to assess the extent to which the Board's decisions reflect the needs of the community in Kajiado County.

Table 4: Alignment of Board Decisions with Community Needs

Statements	Strongly Disagree		Disagree		Neutral		Agree		Strongly agree		Mean
Frequency (%)	F	%	F	%	F	%	F	%	F	%	
To what extent do you agree that the board's decisions reflect the needs of the community	15	15%	10	10%	5	5%	36	35%	37	52%	3.679

The findings indicate that a majority of respondents agree that community members' decisions generally reflect the needs of the community in Kajiado County. Specifically, 52% of respondents strongly agreed, 35% agreed, 5% were neutral, while 10% disagreed and 15% strongly disagreed. The mean score of 3.679 suggests that, on average, respondents hold a positive view of how well community members' decisions align with local priorities and expectations.

These results imply that community members have made deliberate efforts to ensure that decisions regarding educational funds and school development reflect the actual needs of the community. The high agreement levels indicate that their actions are perceived as responsive to

local needs such as infrastructure improvement, resource distribution, and enhancement of learning environments. However, the proportion of respondents who expressed disagreement indicates that not all community members feel adequately represented in these decisions, suggesting possible gaps in consultation, inclusivity, or feedback mechanisms.

The interview responses supported these quantitative findings. *Members of the Board of Management, community leaders, and education administrators explained that regular financial audits and accountability measures help ensure that decisions made by community members align with the actual needs of schools and communities. Board members noted that audits are conducted periodically by both internal and external auditors, with reports reviewed to confirm that allocated funds are being used according to community priorities. Community leaders emphasized that this process enhances transparency and ensures that decisions are grounded in real educational needs rather than administrative preferences. Education administrators added that by linking financial accountability to participatory decision-making, community members can address emerging concerns effectively and maintain trust among stakeholders.*

Management of Educational Funds

The respondents were asked to indicate their level of agreement on management of educational funds.

Table 5: Management of Educational Funds

Statements	Strongly Disagree		Disagree		Undecided		Agree		Strongly Agree		Mean
Frequency (%)	F	%	F	%	F	%	F	%	F	%	
Educational funds are utilized for their intended purposes within the county.	6	6%	15	15%	7	7%	42	41%	33	32%	3.7864
The management of educational funds follows clear financial guidelines and procedures.	10	10%	11	11%	10	10%	31	30%	41	40%	3.7961
Stakeholders are regularly informed about how educational funds are allocated and spent.	11	11%	9	9%	11	11%	39	38%	33	32%	3.7184

The respondents were asked to indicate their level of agreement on statements regarding the management of educational funds in Kajiado County. The analysis revealed that 6% of the respondents strongly disagreed, 15% disagreed, 7% were undecided, 41% agreed, and 32% strongly agreed that educational funds are utilized for their intended purposes within the county, yielding a mean of 3.7864. This indicates that a majority of respondents believe the funds are generally used as intended, though a small proportion expressed concerns about possible misallocation or inefficiencies. Similarly, 10% strongly disagreed, 11% disagreed, 10% were undecided, 30% agreed, and 40% strongly agreed that the management of educational funds follows clear financial guidelines and procedures, with a mean of 3.7961. This suggests that most respondents perceive the fund management process as being guided by formal financial rules, though some uncertainty remains regarding the consistency of their application. The findings further indicated that 11% strongly disagreed, 9% disagreed, 11% were undecided, 38% agreed, and 32% strongly agreed that stakeholders are regularly informed about how educational funds are allocated and spent, resulting in a mean of 3.7184. This shows that while most respondents acknowledge efforts toward transparency and communication, a notable proportion still feel inadequately informed about financial decisions.

CORRELATIONS

Table 6: CORRELATIONS

financial accountability mechanisms	Pearson Correlation	.783**
	Sig. (2-tailed)	.004
	N	103

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

A positive and statistically significant relationship was found between influence of financial accountability mechanisms and management of educational funds in Kajiado County (correlation coefficient = 0.783, p-value = 0.004). Since the p-value is below 0.05, the null hypothesis is rejected, confirming that board of management enhances management of educational funds in Kajiado County.

CONCLUSION AND RECOMMENDATIONS OF THE STUDY

CONCLUSION

Based on the findings the study concluded that the Board of Management significantly contributes to proper fund oversight through transparency, alignment with community priorities, and financial accountability mechanisms. Their role is essential in ensuring that funds are effectively utilized and that community trust in fund management is maintained.

RECOMMENDATIONS

The Board of Management should maintain and enhance transparency and accountability practices. Regular reporting, clear communication with stakeholders, and decision-making aligned with community priorities should remain central to their operations. Reinforcing these practices will improve trust and ensure that funds are utilized efficiently. Monitoring mechanisms should be strengthened to track fund utilization and outcomes. Regular audits, feedback systems, and reporting frameworks can ensure that resources are applied effectively to improve infrastructure, learning materials, and support for both teachers and students.

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