

Usage Of National Education Management Information System On Financial Accountability In Public Secondary Schools In Turkana County Kenya

Ipat, Philip Eregae

PhD Candidate, The Catholic University of Eastern Africa
Nairobi, Kenya

Dr. Rose Atoni

Senior Lecturer, The Catholic University of Eastern Africa

Abstract: This study investigated on usage of National Education Management Information System on Funding of Public Secondary Schools in Turkana County. The study adopted explanatory sequential design. The study targeted; principals, deputy principals and directors of studies. Simple random and critical case purposive sampling were used. Data were collected using questionnaire and interview guide. Cronbach's alpha was used to determine reliability. The face and content validity of instruments was determined by consulting experts and trustworthiness of qualitative instruments was via thick descriptions and triangulations. Quantitative data were analyzed using mean scores, frequencies, standard deviations and percentages. Hypotheses were tested using Chi-square. Qualitative data were analyzed using themes and presented in form of narrations and direct quotations. The finding was that, there was a significant relationship between usage of NEMIS and schools' financial accountability.

Keywords: Usage National Education Management Information System; Financial Accountability

I. INTRODUCTION

According to Lukas et al (2024), financial accountability in education refers to the processes and practices through which educational institutions manage their financial resources, ensuring that funds are used appropriately and transparently. Toloh (2024) added that in Indonesia, people, businesses, and institutions are financially responsible when they handle money in a way that is fair, clear, and follows the law, rules, and standards that have been set. The main purpose is to ensure that public funds have been used for objectives that have been established efficiently and effectively. Mose (2022) suggested that, sound financial management practices by school principals are essential for achieving financial accountability and meeting financial objectives in public secondary schools.

The Principal is responsible for all school funds. Proper accounting consists of prescribed procedures in collecting, receipting, depositing, recording, disbursing and reporting school funds; maintaining complete and accurate records for all receipts and disbursements. Effective management of

financial resources is very important in providing a clear pathway to head of schools in planning the use and disseminating funds to the targeted services needed in the education sector particularly in public schools. Good management of finances is very important as it ensures speedy procurement of educational resources in schools which can facilitate education provision.

African countries that adopted digital management systems in public secondary schools saw significant advancements, but to fully realize their benefits, they needed to address certain gaps and challenges. Across the continent, the uneven distribution of digital infrastructure and internet connectivity was one significant gap. The United Nations Educational, Scientific, and Cultural Organization (UNESCO, 2020) found that the full implementation of the systems in underprivileged areas lacked access to technology. However, Martins et al. (2022) noted that there was resistance to change that hindered the smooth adoption and implementation of the systems from staff members accustomed to traditional administrative practices. Essential change management strategies and training could address this challenge. Public secondary schools in

Kenya have made significant strides in adopting digital management systems.

In today's digital age, financial management has experienced substantial changes as a result of the rise of digital financial management systems. These systems utilize advanced technologies to streamline and optimize financial operations, enabling individuals and organizations to manage their finances more effectively. Digital financial management systems save a lot of time by automating repetitive and time-consuming processes like transaction processing and data entry (Ferrara, 2022). These technologies' elimination of manual procedures lowers the possibility of mistakes and frees up finance teams to concentrate on strategic tasks, which eventually increases overall operational efficiency (Price, 2020). Digital financial management solutions have the potential to interface with other software programs, including customer relationship management (CRM) tools and enterprise resource planning (ERP) systems (Gartner, 2021). This integration streamlines data flows and eliminates data silos, enabling seamless information exchange across various functions within an organization (Workday, 2022). Additionally, these systems often offer scalability options, accommodating the evolving needs of businesses as they grow (Sage, 2021).

Automated school fee collection systems have changed the way educational institutions manage their revenue. The component has enabled schools to collect fees electronically, reducing manual cash handling and paperwork. In a study by Smith et al. (2019), parents and guardians could make payments conveniently through various digital channels, while Gitman and Zutter (2020) found out that the systems helped individuals and organizations assess the financial implications of various choices, such as investment opportunities, capital expenditures, and financing options. According to the Government of Kenya (GoK, 2020), the Public Finance Management Act is a comprehensive legal instrument that outlines the rules and regulations for budgeting, accounting, financial reporting, and internal control mechanisms within the public sector. The Act established the Ministry of Finance as the central authority responsible for overseeing public financial management.

Financial management in education is one of the most important and challenging aspects of a school principal's job as it can impact the overall school management and success, as well as students' achievement. The schools principals need to be able to plan, organize, direct and control the financial activities such as procurement and utilization of funds of the organization. The concept and practice of accountability and transparency in financial management is essential to ensure that all funds received are channeled and spent as entrusted by the Ministry of Education. The school principals have the unenviable task of matching, monitoring and evaluating all available resources, both monetary and human, with their educational activities with utmost transparency and accountability. Nathaniel (2019) added that, heads of schools are responsible for coordinating all school activities ranging from students' enrolment, school plans and timetables. They also keep school records like class registers, log books, visitors' books, updating their staff with information from the ministry of education and instructing students.

In Kenya school finance operations are governed under the broader Public Finance Management (PFM) Regulations, 2015, which were issued under the Public Finance Management Act, 2012. These regulations provide detailed procedures for budgeting, accounting, reporting, and auditing in public institutions including schools. Accounting Officers (principals or bursars) must ensure proper use of public funds and maintain accurate records. During budget preparation Schools must follow Ministry of Education guidelines and submit estimates aligned with national budget ceilings. In expenditure control Funds must be spent according to approved plans; unauthorized spending is prohibited. Reporting must be done monthly and annual financial reports are required, including statements of budget and actual amounts. Schools are subject to internal and external audits, and must preserve According to Dwangu (2021) in South Africa, mechanisms employed by schools and the Department of Education to hold principals accountable for financial management practices fail to make them fully accountable and effectively face the consequences of acts on their part that are illegal and unlawful. The mechanisms needed a great deal of overhauling. The current evaluation defines financial accountability as uploading of receipts of Free Day Secondary Education (FDSE) funds addressed to permanent secretary basic education and fees received from parents and sponsors. This a form of acknowledgement of funds received from the government. In addition the system provides options of upload other funds received from parents or guardians and sponsors. The evaluation found out that public secondary schools are financially accountable for the funds received from the government by uploading the receipts on NEMIS portal.

The funding for educational institutions is used for their daily operations and activities. Planning the school budget to fulfill the school's goals and, more importantly, good financial management is the responsibility of the school's principal and administrative staff in secondary schools (Sharma, 2020). In an effort to better manage finances, many nations have delegated this responsibility to schools. It is highlighted that despite the importance placed on financial resources in bringing about the much-needed reform and delivery of services, the resource is sometimes mismanaged and plundered by those in authority (Musungu, 2023).

School financial management needs to be done properly and correctly. School financial management is important to do so that the funds obtained can be used effectively and efficiently. Financial managers in schools have the responsibility to manage finances in their schools by referring to the principles of financial management so that school finances can be accounted for both in terms of revenues and expenses made. The government of Kenya has put in place internal control systems to ensure that the funds invested in education are used for the right purpose. However, accountability is still wanting in some public secondary schools (Omondi 2021).

The school financial manager can manage the finances by referring to the guidelines in school financial management which are regulated in the Government Regulations. The lack of financial accountability within School Governing Bodies (SGBs) poses significant challenges, particularly in secondary

schools where funds are critical for educational quality and student development (King & Mestry, 2023).

II. METHODOLOGY

Explanatory sequential design was used. The quantitative data collection and analysis was followed by qualitative data collection and analysis to explain the quantitative findings. Qualitative data helped interpret and provided context to quantitative results. The evaluator gained a more comprehensive understanding of evaluation problem. The study targeted public secondary schools. This in turn gave enabled the researcher to sample principals, deputy principals and directors of studies. The researcher adopted both probability and non-probability sampling methods to get a representative sample from the population. Simple random and critical case purposive sampling techniques were used to select the targeted population. The study utilized questionnaire and interview guide to collect the data. To determine the validity of the instruments, the researcher presented the drafts to experts to assess the questions for face and content validity. To determine internal consistency of questionnaire Cronbach's alpha was used. Using descriptive statistics the data was summarized using means, standard deviations, frequency distributions and percentages and hypothesis tested using Chi-square.

III. RESULTS

Frequencies, Mean Scores and Standard deviation of Influence of NEMIS Usage on Financial Accountability of FDSE Funds

Statements	N	Very Low Extent	Low Extent	Moderately Extent	Great Extent	Very Great Extent	Mean	Std. Deviation
As a school we capture amount of money the school is charging parents online	63	8(13%)	5(8%)	14(22%)	27(43%)	9(14%)	3.38	1.211
We acknowledge funds the government disburses to school by uploading the financial statement within a calendar year	63	0	1(2%)	9(14%)	25(40%)	28(44%)	4.27	.766
We make departmental requisition online	63	26(41%)	19(30%)	11(17%)	5(8%)	2(3%)	2.02	1.100
We reflect all the amount received from the government within one year in NEMIS portal	63	1(2%)	1(2%)	14(22%)	31(49%)	16(25%)	3.95	.831
We use NEMIS to monitor the school expenditure	63	12(19%)	11(17%)	13(21%)	17(27%)	10(16%)	3.03	1.367
We outline the level of MI project funding in our school within each financial year in NEMIS portal	63	5(8%)	5(8%)	23(37%)	17(27%)	13(21%)	3.44	1.147
We provide a spreadsheet of the actual amount spent, milestones achieved and the percentage completed in a project on NEMIS in our school	63	9(14%)	16(25%)	14(22%)	19(30%)	5(8%)	2.92	1.209
We use NEMIS portal to prepare final accounts for auditing purposes	63	14(22%)	3(5%)	12(19%)	24(38%)	10(16%)	3.21	1.393

I use NEMIS to track costing parameters	63	15(24%)	3(5%)	28(44%)	14(22%)	3(5%)	2.79	1.180
NEMIS provide us with flexibility of handling of financial resources	63	13(21%)	8(13%)	15(24%)	20(32%)	7(11%)	3.00	1.320

Table 1

According to the data displayed in Table 1, most schools acknowledge funds the government disburses to schools by uploading the financial statements within a calendar year. To very great extent 28(44%) and great extent 25(40%) of participants responded. A mean of 4.27 and standard deviation of 0.766 indicated that views of participants were very close or the same. A great extent was noted by schools as they reflected all the amounts received from the government within one year in NEMIS portal with a mean of 3.95 and standard deviation of 0.831. 31 (49%) responded to great extent, 16(25%) to very great extent and 14(22%) to moderate extent. The level of MI projects funding in schools within each financial year outlined in NEMIS portal was 13(21%) very great, 17(27%) great extent and 23(37%) moderate extent. This had a mean of 3.44 and 1.147 standard deviation. The views of respondents varied greatly but its usage extent was average and greater than the median. The views of the respondents agreed with principal who said:

Amount received by the school is determined by the number of learners successfully uploaded and registered in NEMIS with UPI numbers and upon the uploading of acknowledgement receipt of the previous disbursement. (Principal 4, Interviewed on 22nd October 2024)

Most schools capture amount of money the school is charging parents as shown by a mean of 3.38 and SD of 1.211. Though the SD is very high that many schools differed in their opinion the mean is above the median hence most schools captured parents' fees in NEMIS at great extent. 27 (43%) participants agreed to great extent while 9 (14%) to very great extent. There was variation in views from very low extent to very great extent but most of the participants were above moderate extent. In using NEMIS portal to prepare final accounts for auditing purposes, 10(16%) used to very great extent, 24(38%) to great extent and 12(19%) moderate extent. Based on 3.21 mean and 1.393 standard deviation, the views of respondents were too far from the mean hence most of the participants differed greatly in their opinions. The usage of NEMIS to monitor the school expenditure had a mean of 3.03, which was above the average, a standard deviation of 1.367 indicate a wide variation in views of participants. The participants had the same views with NEMIS providing a flexibility of handling of financial resources with a close mean of 3.00 and standard deviation of 1.320. The views had greater variation with the higher SD.

In making departmental requisitions online 26 (41%) rated very low extent and 19(30%) low extent. The very low mean of 2.02 with higher SD 1.100 indicates that the schools do not allow the departments to make requisitions online. The requisitions are done manually and submitted to administration for vetting before approval. This is in line with Seniwoliba, Mahama and Abilla (2016) findings that records management is decentralized and are managed manually through filing of hard copies in folders and kept in metal cabinets based on individual ability and knowledge at various departments. Averagely schools provide a spread sheet of

actual amount spent, milestone achieved and the percentage completed in a project on NEMIS. On ratings 14(22%) responded to moderate extent, 19 (30%) great extent and 5(8%) very great extent. The high SD of 1.209 was as a result of 9(14%) very low extent and 16(25%) to low extent.

The usage of NEMIS to track costing parameters, 28(44%) responded to moderate extent, 14(22%) to great extent and 3(5%) to very great extent. This implies that a half of schools use NEMIS to track costing parameters. The observations above indicate that NEMIS is not used for financial accountability. It is majorly used for capturing learners' details and uploading acknowledgement receipt. NEMIS has not been adopted for financial accountability. County schools auditors visit schools to confirm financial accountability status of the schools administrators. This is in agreement with Nguyo and Kimathi (2016) findings that established that the government of Kenya was struggling with many challenges related to accountability in education.

Documents uploaded in NEMIS are not enough to ascertain the financial accountability in public secondary schools since accounting process is very involving. The finance function in NEMIS shows the monies received and spent by the schools but evidences of expenditure are shown. Wanjala et al. (2020) in the findings of study on Effect of Principals' Financial Management practices on academic achievement remarked; that finance is a crucial resource in any organization for running its activities effectively and results to better provision of education. Heads are engine in financial resource management in secondary schools. It is shown that, when heads are prepared to handle proper school finance and in an effective way, there is solid and positive rapport of finance and academic triumph in public secondary schools. Therefore, school heads require to have good financial management skills for high standards of education to be realised in their schools.

For institutions or organizations to achieve their set objectives and ensure effective and efficient services delivery, financial resources must be considered as a core determinant of performance. In fact, financial resources form the central part of success of any given institutions since finances can be used to acquire other resources required by an institution or organization (Usman, 2019). Financial resources form the central capital resource that ensures other resources are availed for effective and efficient performance of any organization. Despite the importance role played by financial resources, from time to time, there have been cases of poor funds management which have always left institutions with a deficit of achieving the set objectives. Poor funds management has led to the recognition of the central role played by fund/financial resources management in the recent past. The importance of funds management has been outlined in all the sectors of the economy and in all economic development operation segments; be it in the public, private or not for profit making segment (World Bank, 2021; OECD, 2021, AfDB, 2019; UNDP, 2020), making it an important area of study in modern world.

Financial accountability of government funds is the role of the all users since the monies received are in vote head. Principal and deputy principals are in charge of management and supervision of the school operations. Deputy Principal

chairs procurement committee and oversees the tendering process while Director of studies is the head of the academic team in the school that is formed by heads of departments (HOD). The head of department prepares departmental requisitions that are funded by the funds received from the school. Financial accountability is the key function of the principal. The principal ensures that acknowledgement receipt has been prepared by the accounts clerk and scanned ready for uploading on the NEMIS portal in respect to the account, that is, Tuition or Operation.

The government disburses funds to schools through tuition and operation account. Funds received through tuition account are spent on teaching and learning materials while funds received through operation accounts are for maintenance and improvement and other vote heads that includes personal enrolment, Electricity, Water and conservancy, Administration and Co-curriculum. Responsibility of financial accountability is rarely delegated but those who are delegated the responsibility of admission of learners always are used by the administration to upload the required information including acknowledgement receipts.

According to the National University of Educational Planning and Administration (2023), principals' financial competencies are critical to managing government-funded initiatives, such as the Right to Education Act, which mandates free education for all children. These findings affirm the fact that principals in public secondary schools in Turkana County since they use NEMIS to great extent have basic financial skills that are required in management of public finances. School financial accountability is prepared starting from the receipt of funds storage, and use. Financial accounting is the method which records, summarize, and manage report of organization's financial statement through transactions. It deals with the important financial information.

The heavy responsibility of financial accountability of the school principal calls for financial skills and knowledge to enable the principal effectively in allocate funds to meet the school needs and to avoid being victimized for misappropriation of school funds. The research carried out by Leithwood and Riehl (2022) demonstrates that principals who are proficient in managing school finances tend to make better long-term decisions regarding curriculum development, professional development for teachers, and student support programs, all of which positively influence academic performance. Principals who make strategic investments in technology or after-school programs have been shown to improve student outcomes.

The schools are currently being audited by the Ministry of Education internal auditors of schools and Auditor General. The audit follows the public finance management Act 2012 that requires, at the end of each financial year (30th June) each public (National government) school shall prepare financial statements in respect of the school. Both internal and external auditors audit funds received by the school. On the government funding, the auditors confirm the monies received by the school by comparing the value received in bank statement and the amount indicated in NEMIS against the number of learners on online enrolment. The auditors compare the number of learners/ online enrolment and physical enrolment.

In case of the variation the principal is required to respond to the audit queries. The higher physical enrolment than online enrolment is a financial query that the school administration has to account for. The school principal is supposed to ensure that all students are admitted online in NEMIS. When a school has higher online enrolment than physical enrolment as confirmed by auditors during the audit process the principal will be held accountable. This becomes a serious financial accountability and management offence to the principal. The principal will be deemed not to have followed the government policies and has gone against chapter 6 of the 2010 constitution of Kenya. The principal may be interdicted or will be forced to refund to the government the money the school received in excess due to exaggerated online enrolment.

This is supported by audit report on unconfirmed students' enrolment data. "The statement of the receipts and payment reflects capitation grants for tuition and capitation grants for operations totaling Kshs. 9,351,630. Comparison of data from National Education Management Information System (NEMIS) with records from the County Director of Education revealed that during the financial year 2021/2022 NEMIS reflects 2,632 students while records from the County Director of Education had 2,594, resulting to an over funding of the school by an amount of kshs. 109,921. This was contrary to the Ministry of Education circular MOE HQS/3/13/3 on implementation of Free Day Secondary Education (FDSE) which requires all learners be registered in NEMIS and the principals to ensure their records are accurate. In the circumstances, overfunding of the school may lead to loss of funds due to inaccurate capitation data" (County Director of Education, 2024). This audit query is supported by Research undertaken by Creemers, Kyriakides and Sammons (2021) which emphasizes that principals' financial literacy is crucial in aligning the school's financial resources with the country's broader educational policy goals, such as reducing educational inequalities and ensuring that funds are allocated where they are most needed.

NEMIS usage influences financial accountability in public Secondary Schools since numbers of learners enrolled in NEMIS determines the financial level of the school funded. It therefore follows that, the principal being the accounting officer of the school, should ensure that financial statements of the school assets and liabilities are prepared and are ready for audit by 30th June of each year financial year. NEMIS hosts the financial records of the school that is required for auditing. Using NEMIS to capture capitation, Ministry of Education officials responsible for disbursement of funds ensure that they send funds to respective school accounts. The school administration does acknowledgment by uploading a receipt reflecting amount received addressed to the Permanent Secretary Ministry of Education. Because of using NEMIS, administrators including Deputy Principal and Directors of Studies they are normally interview by auditors since are part of the school management apart from the principal. The deputy principal keeps print out of the NEMIS records containing learners information hence produces them during auditing as evidence.

The findings therefore, confirm that principal, deputy principal and director of studies use NEMIS for financial accounting to very great extent. The views of respondents

according to the mean and standard deviation were very close meaning that they had the same opinion. Greatly, since they use the system and the Ministry of Education officials reflects monies sent to school to the system the principal, deputy principal and director of studies confirm by uploading the acknowledgement receipts. This is an indication that NEMIS links the Ministry of Education and schools on financial accountability. Data delivery from school to the ministry and back is reliable since both parties are able to share the data on finance of the schools.

Since HOD's are not delegated NEMIS responsibility they do not use NEMIS to make departmental requisition and NEMIS portal does not have a requisition function. Therefore, usage of NEMIS to make requisition as part of financial accountability is definitely very low. Most of the respondents gave negative responses, hence it was to very low extent. The evaluation findings indicate that NEMIS is partially used for financial accountability since financial accountability and management is along and very involving process that requires detailed information starting from departmental requisitions through budgeting to expenditure. As highlighted by UNESCO (2020), EMIS enables schools to track financial expenditures, monitor teacher performance, and evaluate the effectiveness of educational programs. This ability to track and monitor various aspects of school operations helps ensure that resources are used efficiently and effectively.

According to a study carried out by Jiménez, García and Hernández (2023), principals in Mexico face significant barriers to improving academic outcomes due to budget constraints and a lack of professional development in financial management. However, there is evidence that schools with principals who demonstrate effective financial management, such as allocating resources to professional development and student support, tend to experience higher student performance. In rural and marginalized urban areas, financial competencies are also linked to the ability of principals to engage with external funding sources, such as government grants and private donations. As financial management skills improve, principals can better address the resource gaps in their schools, leading to more favorable academic outcomes.

IV. CONCLUSION

There is a relationship between usage of NEMIS and financial accountability in public secondary schools. Uploading acknowledgement receipts is most frequently used by most schools since missing to upload receipts leads to lack of financial accountability. Uploading of acknowledgement receipts is a form of accountability. Uploading of acknowledgement receipts is pre-audit step. Financially NEMIS is used for acknowledgement of FDSE funds and MI projects. The government reflects amounts received by each school and allow the school upload the receipts against it as per accounts funded that is, tuition and operation accounts.

V. RECOMMENDATION

- ✓ The Cabinet Secretary, Ministry of Education should adjust capitation rates to reflect current economic realities and school needs.
- ✓ The Cabinet Secretary, Ministry of Education should hold regular forums with parents, teachers, and administrators to build trust and improve system use.

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