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Evaluating The Effect Of Accounting Processes On Financial Expenditure Outcomes In The Kenya's Paramilitary Sector: A Case Study Of National Youth Service, Gilgil

Joseph Kagiri
Masters Of Business Administration Student At The Presbyterian University Of East Africa, (PUEA), Kenya

Dr. Samwel Oresi, PhD
Lecturer At The Presbyterian University Of East Africa, (PUEA), Kenya

Dr. Daniel Karanja, PhD
Lecturer At The Presbyterian University Of East Africa, (PUEA), Kenya

Abstract
This study examined the influence of accounting processes on of financial expenditure outcomes in the National youth service paramilitary Academy Gilgil. This study purposes to address gaps by examining how internal controls, internal auditing, external auditing and budgeting influence financial expenditure outcomes at the National youth service paramilitary Academy Gilgil with a view to inform targeted interventions and policies for optimizing financial systems..A descriptive research design was used; members stratified into senior management, middle management, instructors, and support staff. The target population for this study comprised of 253 members at the Gilgil Paramilitary Academy of the National Youth Service in Kenya, including Senior Management, Middle Management, and Instructors. Using the Krejcie and Morgan formula, a sample size of 153 was determined, and proportionate stratified random sampling was employed to select participants from each subgroup, ensuring representative distribution across all staff levels. Data was collected using a structured questionnaire with Likert-scale items, ensuring content validity through expert consultation and reliability through Cronbach's alpha coefficient (threshold). Descriptive statistics showed high mean scores across all accounting factors, with internal control scoring highest ($M = 4.21$), followed by budgeting ($M = 4.18$), internal auditing ($M = 4.10$), and external auditing ($M = 4.07$). Financial expenditure effectiveness also scored highly ($M = 4.23$), indicating perceived effectiveness within the institution. Correlation analysis revealed significant positive relationships between each accounting factor and financial expenditure outcomes, with internal control showing the strongest correlation ($r = .743$). Multiple regression analysis demonstrated that the four accounting factors explained 69.8% of the variance in financial expenditure outcomes ($R^2 = .698$). The model was significant, $F(4, 46) = 27.686$, $p < .05$. Internal control ($\beta = .373$), budgeting ($\beta = .290$), external auditing ($\beta = .195$), and internal auditing ($\beta = .178$) were all significant predictors. The study concluded that accounting mechanisms significantly enhance expenditure outcomes. Strengthening these systems especially internal controls and budgeting can improve accountability and optimize resource use in public institutions. These findings offer valuable insights for financial managers, auditors, and policymakers aiming to improve public financial management.

Keywords: *Procurement, Internal Control, Budget Control, Stakeholder Engagement, Financial Accountability*

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I. Introduction

Background of the Study

Public financial expenditure is a pivotal aspect of governance, as it encompasses the allocation and utilization of public funds to provide essential goods and services, invest in infrastructure development, and support various economic and social initiatives. However, the effective management of public financial resources is often plagued by a multitude of challenges across the globe. These challenges span a wide range of issues, from corruption and mismanagement to the inefficient allocation of resources, public wastage, and inadequate accountability measures (Majer & Makuac, 2023; Huang, 2023; Bulgankhuu, 2023; Deng, 2022; Pamungkas et al., 2024)

Within Kenya, the National Youth Service (NYS) assumes a pivotal role in propelling both social and economic advancement while empowering the nation's youthful demographic. It undertakes a multitude of essential functions geared toward nurturing unity, discipline, vocational education, and contributing to broader national development aspects (Ndaramu et al., 2017). One of its primary responsibilities involves cultivating national unity and cohesion by enrolling and training youth from a broad spectrum of ethnic, cultural, and socioeconomic backgrounds (Sitima et al., 2023).

Moreover, the NYS acts as a stronghold for instilling discipline, values, and a profound sense of patriotism among its enrollees through rigorous paramilitary training programs(Ndaramu et al., 2020). Additionally, it plays a pivotal role in furnishing vocational education and opportunities for skill enhancement to Kenya's youth (Sitima et al., 2023). The NYS significantly contributes to bolstering national security and enhancing disaster response capabilities by preparing young individuals for roles within the armed forces and emergency response agencies (Okunogbe, 2023). Furthermore, the NYS actively engages in community outreach and civic education initiatives aimed at fostering active citizenship and communal progress through aspects such as environmental conservation projects and youth empowerment programs (Sitima et al., 2023).

Statement of the Problem

The challenges of financial expenditure in public institutions are widespread and multifaceted, encompassing a range of issues that undermine effective resource management and service delivery. These challenges include, but are not limited to, corruption, mismanagement, wasteful spending, inadequate accountability mechanisms, and failure to optimize resource allocation (Ndaramu et al., 2017; Sitima et al., 2023). Corruption, a pervasive issue in many public institutions, undermines effective stewardship through the misappropriation of funds, diversion of resources, and erosion of public trust. This not only depletes financial resources but also compromises the integrity of public institutions and their ability to fulfill their mandates.

Mismanagement, often stemming from inadequate financial literacy, poor planning, and misguided priorities, leads to the inefficient use of public funds and results in underfunded critical sectors. This misallocation of resources can have far-reaching consequences, hindering development initiatives and compromising the quality of public services. Wasteful spending, manifested through ill-conceived projects, unnecessary expenditures, and bloated bureaucracies, further exacerbates the strain on public finances, draining resources from essential areas such as healthcare, education, and infrastructure development (Okunogbe, 2023).

The lack of robust monitoring and accountability mechanisms enables the misallocation and diversion of funds, perpetuating a cycle of inefficiency and potential fraud. This absence of effective oversight not only facilitates financial impropriety but also undermines public confidence in government institutions. Furthermore, the failure to maximize value for money in public expenditure results in suboptimal utilization of scarce resources, wasteful expenditures, and a gradual erosion of public trust in the government's ability to manage finances responsibly (Sitima et al., 2023).

In the Kenyan context, these challenges manifest acutely, with public institutions grappling with systemic issues that hinder effective financial management. Corruption remains a significant concern, compromising internal controls and undermining efficient resource allocation. This is exacerbated by inadequate risk management processes, ineffective monitoring mechanisms, and insufficient reinforcement of ethical standards within public institutions (Sitima et al., 2023a). The lack of robust technological infrastructure and modern financial management systems further hampers efforts to streamline processes, ensure accuracy, and detect potential fraud or errors in financial transactions.

Inefficient processes and technological gaps not only hinder the streamlining of financial operations but also impede the ability to generate timely and accurate financial reports. This lack of real-time financial information hampers decision-making processes and limits the capacity for proactive financial management. Moreover, insufficient audit communication, delayed reporting of findings, and compromised oversight mechanisms undermine efforts to identify areas for improvement and maximize the value derived from public expenditures (Ndaramu et al., 2020).

The budgeting process in many Kenyan public institutions lacks transparency, inclusivity, and meaningful stakeholder collaboration. This often results in ill-informed financial decisions, misalignment of resources with organizational priorities, and suboptimal allocation of funds. The disconnect between budgetary allocations and strategic objectives further compounds the challenges of effective financial management, leading to a mismatch between available resources and institutional goals (Sitima et al., 2023b).

Given these pervasive challenges, there is a critical need to investigate the influence of accounting factors on financial expenditure effectiveness within Kenya's National Youth Service, specifically focusing on the Gilgil branch. This institution, tasked with empowering youth and contributing to national development, requires efficient and transparent financial management to fulfill its mandate effectively. By examining the role of internal controls, budgeting practices, and both internal and external auditing processes, this study aims to provide valuable insights and actionable recommendations. These findings were crucial in enhancing transparency, accountability, and responsible stewardship of public resources within this vital institution, ultimately contributing to improved service delivery and the achievement of its organizational objectives.

Objectives of the study
General Objective

The general objective of the study is to examine the influence of accounting processes on financial expenditure outcomes in the Kenyan Paramilitary: a case of National Youth Service, Gilgil.

Specific Objectives

i. To examine the influence of internal control on financial expenditure outcomes in the Kenyan Paramilitary
ii. To establish the influence of internal auditing on financial expenditure outcomes in the Kenyan Paramilitary
iii. To find out the influence of external auditing on financial expenditure outcomes in the Kenyan Paramilitary
iv. To ascertain the influence of budgeting on financial expenditure outcomes in the Kenyan Paramilitary

II. Literature Review

Theoretical Review
Agency Theory

Agency Theory explores the relationship between principals (such as shareholders or institutional leaders) and agents (such as managers or administrators), focusing on the conflicts that arise when their interests diverge. Rooted in the work of Jensen and Meckling (1976), the theory assumes that agents are self-interested and may not always act in the best interest of the principal unless incentivized or monitored. This misalignment can lead to agency costs—such as inefficiencies, misreporting, or resource misuse—which institutions attempt to mitigate through mechanisms like performance contracts, audits, and governance frameworks. Agency Theory is widely applied in corporate governance, public administration, and institutional management to justify oversight structures and accountability systems.

In practice, the theory underscores the importance of transparency, control systems, and incentive alignment to reduce opportunistic behavior and ensure goal congruence. It has influenced the design of financial reporting standards, internal audits, and strategic planning tools that hold agents accountable for outcomes. However, critics argue that its assumptions of self-interest and distrust may undermine collaboration and intrinsic motivation. Contemporary scholars advocate for hybrid models that blend agency safeguards with stewardship principles, especially in mission-driven organizations. Research gaps remain in understanding how agency dynamics evolve in complex institutions, and how tools like SOPs, correction matrices, and performance-based budgeting can be used to balance control with autonomy.

Agency Theory is directly related to financial expenditure through its focus on accountability, control, and incentive alignment between decision-makers (agents) and oversight bodies (principals). In financial contexts, agents—such as finance officers, procurement managers, or departmental heads—are entrusted with managing institutional resources, but may act in ways that prioritize personal or departmental interests over organizational goals. This misalignment can lead to inefficient spending, misreporting, or even financial misconduct.

To mitigate these risks, institutions implement control mechanisms such as budgeting frameworks, expenditure approvals, internal audits, and performance contracts—tools designed to monitor agent behavior and ensure that financial decisions align with strategic priorities. For example, delayed procurement, inflated costs, or unauthorized expenditures often reflect agency problems that can be addressed through tighter SOPs, correction matrices, and real-time expenditure tracking. Agency Theory thus provides a theoretical foundation for designing financial governance systems that reduce waste, enhance transparency, and promote responsible stewardship of institutional funds.

Institutional Theory

Institutional Theory explains how organizations adopt structures, practices, and norms in response to external pressures to gain legitimacy, stability, and continuity. Rather than acting solely for efficiency, institutions conform to societal expectations through three key mechanisms: coercive isomorphism (compliance with laws and regulations), mimetic isomorphism (imitation of successful models), and normative isomorphism (influence from professional standards and education systems). These forces often lead to organizational homogeneity, where institutions resemble one another not because of shared goals, but due to shared pressures from their environment. DiMaggio and Powell (1983) argue that such conformity helps organizations maintain credibility and survive within competitive or regulated fields.

This theory is particularly relevant in sectors where regulatory compliance, professional legitimacy, and stakeholder trust are paramount. Institutions often adopt global standards, certifications, and governance frameworks to align with donor expectations, accreditation bodies, or international benchmarks. While this enhances legitimacy and access to resources, it can also constrain innovation and responsiveness to local needs. A key research gap lies in understanding how institutional pressures influence policy design, operational frameworks, and performance systems—especially in contexts where balancing global conformity with contextual relevance is critical. Institutional Theory thus provides a valuable lens for analyzing how organizations navigate external expectations while striving for internal coherence and strategic impact.

Institutional Theory provides a powerful lens for understanding how financial expenditure practices are shaped not only by internal priorities but also by external norms, regulations, and cultural expectations. Organizations often adopt budgeting procedures, expenditure controls, and reporting standards that reflect coercive pressures (e.g., legal mandates and donor requirements), mimetic pressures (e.g., emulating financially successful institutions), and normative pressures (e.g., professional accounting standards and auditor expectations). These institutional forces influence how resources are allocated, tracked, and justified, often prioritizing legitimacy and compliance over contextual responsiveness or innovation.

In practice, this means financial expenditure systems may become standardized across institutions, even when local needs differ. For example, rigid procurement protocols or uniform budget ceilings may be adopted to align with national regulations or international benchmarks, despite operational inefficiencies. Institutional Theory helps explain why expenditure frameworks often emphasize formality, documentation, and auditability—sometimes at the expense of flexibility or performance. It also highlights the need for institutions to critically assess which financial practices are externally imposed and which are internally optimized, especially when designing SOPs, correction matrices, and performance-based budgeting tools that balance legitimacy with strategic impact.

Stewardship Theory

Stewardship Theory presents a contrasting view to Agency Theory by positing that managers and institutional leaders are inherently motivated to act in the best interests of the organization rather than pursuing personal gain. Developed by Davis, Schoorman, and Donaldson (1997), the theory emphasizes psychological and situational factors—such as intrinsic motivation, trust, collectivism, and organizational commitment—as key drivers of stewardship behavior. It assumes that when leaders are empowered with autonomy, responsibility, and a shared vision, they are more likely to exhibit loyalty, accountability, and long-term strategic alignment. This framework is particularly relevant in non-profit and public sector institutions, where the emphasis is on mission-driven outcomes rather than shareholder returns. In such contexts, stewardship fosters participatory governance, ethical leadership, and a culture of transparency, making it a valuable lens for evaluating institutional performance and leadership dynamics.

In the Kenyan university context, Stewardship Theory offers a compelling foundation for strengthening research governance, curriculum development, and institutional accountability. As noted by Wanyama & Otieno (2024), academic leaders who view themselves as stewards are more likely to champion quality assurance, ethical research practices, and inclusive decision-making. This is especially critical in environments where resource constraints and policy shifts demand adaptive leadership and strategic foresight. Stewardship also aligns with the principles of Ubuntu and communal responsibility, reinforcing the cultural relevance of trust-based leadership in East African institutions. However, gaps remain in operationalizing stewardship within institutional SOPs and performance matrices, particularly in linking leadership behavior to measurable outcomes. Future research should explore how stewardship principles can be embedded into correction matrices, thesis supervision frameworks, and grant management systems to enhance institutional resilience and academic excellence.

Stewardship Theory posits that managers and institutional leaders are intrinsically motivated to act in the best interests of the organization, prioritizing collective goals, ethical responsibility, and long-term sustainability over personal gain. Unlike Agency Theory, which assumes self-interest and necessitates external controls, Stewardship Theory views decision-makers as trustworthy stewards whose behavior aligns with institutional values and strategic objectives. This perspective emphasizes autonomy, shared vision, and psychological ownership as key drivers of responsible leadership and resource management.

In relation to financial expenditure, Stewardship Theory suggests that leaders will allocate and utilize resources prudently, transparently, and in alignment with organizational priorities—without the need for excessive oversight. Financial decisions under stewardship are guided by ethical considerations, stakeholder trust, and performance outcomes rather than short-term incentives. This approach supports participatory budgeting, value-for-money audits, and integrated financial planning frameworks. When embedded within SOPs and correction matrices, stewardship principles can enhance fiscal discipline, reduce waste, and foster a culture of accountability and strategic alignment across departments and projects

Variables Review

Financial Expenditure

Recent literature on financial expenditure in Kenya reveals persistent structural and operational inefficiencies that undermine budget execution and service delivery. The Institute of Public Finance (IPF, 2024) highlights critical gaps such as low absorption of development budgets, unresolved pending bills, and misalignment between sectoral allocations and actual spending. These challenges are compounded by overlaps and redundancies in functions across government departments, which dilute fiscal impact and complicate accountability. The IPF's Annual National Shadow Budget emphasizes the need for fiscal consolidation strategies that protect priority sectors while enhancing transparency and equity in resource allocation.

The Medium-Term Expenditure Framework (MTEF) Report for FY 2024/25–2026/27, published by the National Treasury, provides sector-specific expenditure reviews and outlines emerging issues affecting financial planning. It identifies underperformance in capital projects, weak linkages between financial inputs and health outcomes, and limited integration of private sector collaboration. These findings underscore the importance of aligning expenditure frameworks with strategic objectives and performance indicators. The report also calls for revitalizing Universal Health Coverage (UHC) through increased financial protection and better coordination across sectors.

Cytonn Investments (2024) adds a macroeconomic perspective, analyzing Kenya's fiscal position in light of rising public debt, revenue shortfalls, and proposed tax reforms. Their review of the FY 2024/25 budget warns that expenditure pressures—especially in debt servicing and recurrent costs—are crowding out development spending. The report advocates for enhanced fiscal discipline, real-time expenditure tracking, and performance-based budgeting to improve efficiency and sustainability. Collectively, these sources point to a pressing need for institutional reforms, digital financial systems, and robust SOPs that can translate financial inputs into measurable development outcomes.

Internal Auditing

Recent literature positions internal auditing as a strategic tool for institutional governance, risk management, and financial accountability. The Institute of Internal Auditors Kenya (IIA Kenya, 2025) emphasizes that internal audit functions must evolve beyond traditional compliance checks to embrace risk-based and performance-oriented approaches. Many public institutions still rely on periodic audits focused on financial transactions, overlooking the broader role of internal auditing in enhancing operational efficiency, detecting systemic weaknesses, and supporting strategic decision-making. The IIA calls for integration of internal audit findings into institutional planning and policy frameworks to ensure continuous improvement.

Nyambura and Ochieng (2024) argue that internal auditing in higher education institutions should be repositioned to support research governance, grant management, and curriculum oversight. Their study reveals that internal auditors often lack the autonomy, digital tools, and strategic mandate needed to influence institutional outcomes. They advocate for embedding internal audit functions within institutional SOPs and correction matrices to ensure that audit recommendations translate into actionable reforms. This shift requires capacity building, stakeholder engagement, and alignment with international standards such as ISO 19011 and INTOSAI guidelines.

Globally, PwC (2025) highlights the emergence of agile auditing, where internal auditors use data analytics, real-time dashboards, and predictive models to provide timely insights and assurance. This approach enhances responsiveness to emerging risks and improves collaboration across departments. However, in many developing contexts, including Kenya, adoption of such innovations remains limited due to resource constraints and legacy systems. The literature points to a growing need for institutional reforms that empower internal audit units, integrate audit outcomes into performance frameworks, and leverage technology to strengthen financial governance and accountability.

Budget Control and Financial Accountability

Bosibori et al. (2023) conducted a study titled "Budget Utilization and Performance of County Governments in Nyanza Region, Kenya" using a descriptive research design. The study population consisted of six counties in the Nyanza region. Secondary data was collected from the Office of the Controller of Budget and Office of the Auditor General for six financial years (2015/2016 to 2020/2021). The collected data was analysed using descriptive statistics, including frequencies, percentages, mean, and standard deviation. Additionally, simple linear regression analysis was employed to examine the relationship between budget utilization and county performance. The study found that a 1% increase in spending on development expenditure led to a 0.75% improvement in service delivery, while a 1% increase in under spending resulted in a 0.68% decline in service delivery.

In their study, "Managerial Factors on Budget Implementation and Performance of County Governments in Kenya: Empirical Review," Osundwa and Jemaiyo (2023) conducted a comprehensive literature review of 30 articles published between 2010 and 2022. The articles were sourced from reputable databases such as Scopus, Web of Science, and Google Scholar. The researchers employed a systematic approach to analyse the literature, focusing on the relationship between managerial factors and successful budget implementation in county governments. A thematic analysis was used to identify key themes and patterns in the literature. The study found that misplaced priorities, as evidenced by the inequitable distribution of funds (reported in 18 out of 30 articles) and significant amounts allocated to recurrent expenditure (reported in 22 out of 30 articles), were the most prominent managerial factors affecting the effective implementation of budgets in county governments.

Akeke et al. (2024) investigated "The Impact of Budget Implementation and Evaluation on Small-Scale Enterprise Operations in Nigeria" using a survey design. The study population comprised 220 senior managers from 13 selected small-scale enterprises in Nigeria. A sample of 140 participants was drawn using the Taro Yamane formula and simple random sampling technique. Data was collected using a structured questionnaire with a Cronbach's alpha reliability coefficient of 0.85. Multiple regression analysis was used to test the hypotheses at a 0.05 level of significance. The results showed that budget implementation had a significant positive effect on the operations of small-scale enterprises, and budget evaluation also had a significant positive impact.

In their study titled "Budget Planning and Internal Control on Local Financial Accountability: Mediating Budget Absorption," Rahmawati et al. (2024) employed a descriptive survey design and path analysis. The study was conducted in the Regional Planning, Development, Research and Development Agency of South Sulawesi Province, with a sample of 102 employees selected using purposive sampling. Data was collected using structured questionnaires and analysed using descriptive statistics and path analysis with the aid of SPSS software. The results revealed that budget planning had a significant positive effect on financial accountability ($\beta = 0.279$, $t = 3.627$, $p < 0.01$), internal control also had a significant positive impact ($\beta = 0.484$, $t = 6.214$, $p < 0.01$), and budget absorption significantly affected financial accountability ($\beta = 0.212$, $t = 2.779$, $p < 0.01$). Moreover, budget absorption was found to partially mediate the relationship between budget planning and financial accountability (indirect effect: $\beta = 0.090$, $p < 0.05$) and the relationship between internal control and financial accountability (indirect effect: $\beta = 0.097$, $p < 0.05$). The model demonstrated a good fit with an R-squared value of 0.829, indicating that budget planning, internal control, and budget absorption collectively explained 82.9% of the variance in financial accountability.

Mubweka and Theuri conducted a study on the "Effect of Cash Budget on the Financial Performance of Deposit Taking-Saccos in Kisumu County, Kenya" using a descriptive research design. The target population consisted of 98 senior managers from five deposit-taking SACCOs in Kisumu County. A sample of 78 respondents was drawn using the Yamane formula and simple random sampling technique. Primary data was collected using structured questionnaires, and the reliability of the instrument was confirmed with a Cronbach's alpha value of 0.721. Data was analysed using descriptive statistics (frequencies, percentages, mean, and standard deviation) and inferential statistics (Pearson's correlation and simple linear regression) at a 0.05 level of significance. The results showed a significant positive relationship between cash budget and financial performance ($r = 0.628$, $p = 0.004 < 0.05$). The regression analysis revealed that cash budget had a significant positive effect on financial performance ($\beta = 0.287$, $p < 0.05$), with the model equation: Financial Performance = 5.365 + 0.287 (Cash Budget). The R-squared value of 0.416 indicated that cash budget explained 41.6% of the variation in the financial performance of deposit-taking SACCOs.

External Auditing

External auditing plays a pivotal role in enhancing public financial accountability, transparency, and institutional credibility. It involves independent evaluation of financial records, compliance with regulations, and assessment of value-for-money in public expenditure. The Office of the Auditor-General Kenya (2025) reports recurring audit queries in counties, ministries, and universities, often linked to procurement irregularities, unsupported expenditures, and weak internal controls. These findings underscore the need for stronger enforcement of audit recommendations and integration of audit outcomes into institutional planning and corrective frameworks. The Auditor-General advocates for performance audits and forensic reviews to complement traditional financial audits, especially in high-risk sectors.

Muthoni and Barasa (2024) emphasize the strategic potential of external audits in improving governance and resource utilization. Their study reveals that many institutions treat audit reports as compliance artifacts rather than tools for continuous improvement. They argue for embedding audit findings into SOPs, correction matrices, and strategic decision-making processes to ensure that audit insights translate into institutional reforms. This requires capacity building, leadership commitment, and alignment with national audit standards and international frameworks such as INTOSAI and ISO 19011.

Globally, the International Organization of Supreme Audit Institutions (INTOSAI, 2025) promotes citizen-centric audits, real-time reporting, and stakeholder engagement to enhance audit relevance and impact.

These innovations aim to make external audits more transparent, participatory, and responsive to public concerns. However, in many developing contexts, including Kenya, adoption remains limited due to resource constraints, delayed reporting cycles, and weak follow-up mechanisms. The literature calls for institutional reforms that empower audit offices, digitize audit processes, and link audit outcomes to budgeting, performance management, and policy formulation.

Budgeting

Contemporary literature on public sector budgeting emphasizes the need for strategic alignment, transparency, and performance-based allocation to improve fiscal outcomes. The Controller of Budget Kenya (2025) identifies persistent challenges such as low development budget absorption, rigid ceilings, and misalignment between approved budgets and actual expenditures. These inefficiencies are often attributed to weak planning frameworks, delayed disbursements, and limited stakeholder engagement. The report calls for reforms that integrate budgeting with national development priorities, emphasizing the need for real-time tracking and outcome-based reporting to enhance accountability and service delivery.

Otieno and Gichuki (2024) argue that budgeting in public institutions remains overly centralized and compliance-driven, with limited flexibility to respond to emerging needs or performance data. Their study highlights the disconnect between budget formulation and execution, noting that many institutions lack the tools to monitor expenditure against strategic goals. They advocate for participatory budgeting models, digital financial systems, and correction matrices that embed performance indicators into budget cycles. Such innovations would allow institutions to link financial inputs with measurable outputs, improving both efficiency and impact.

Globally, the International Budget Partnership (IBP, 2025) promotes open budgeting practices that prioritize citizen engagement, fiscal transparency, and equity in resource allocation. Their Open Budget Survey reveals that while many governments publish budget documents, few provide platforms for public input or performance evaluation. In developing contexts, including Kenya, the adoption of performance-based budgeting remains uneven due to capacity constraints and legacy systems. The literature underscores the need for institutional reforms that embed budgeting within strategic planning, SOPs, and monitoring frameworks—ensuring that financial decisions are data-driven, inclusive, and aligned with long-term development goals.

Conceptual Framework

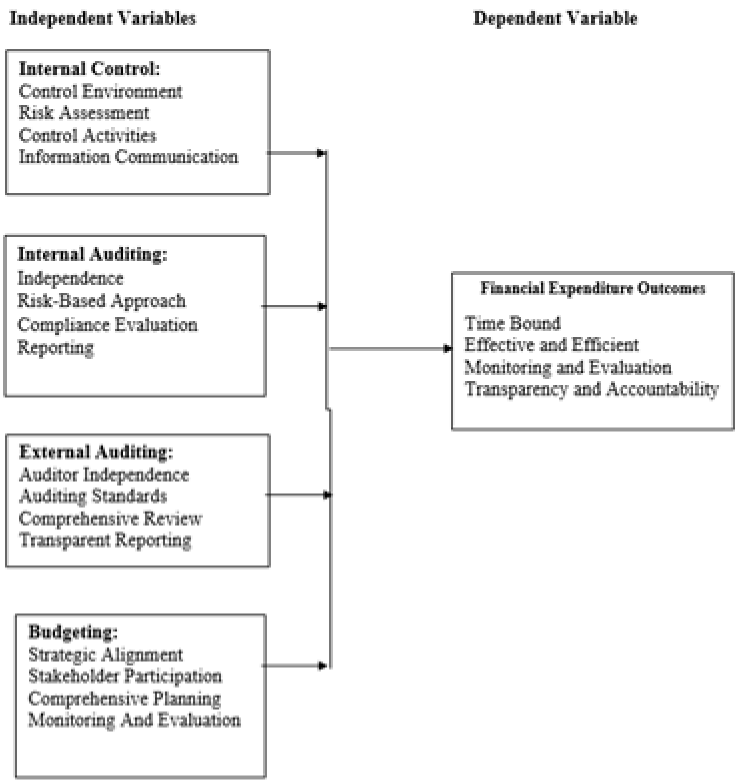

Figure 1: Conceptual Framework
Source:(Researcher, 2025)

III. Research Methodology

Research Design

Mixed research design is a methodological approach that integrates both quantitative and qualitative techniques within a single study to provide a richer, more nuanced understanding of complex phenomena. This design is particularly valuable in institutional and policy-oriented research, where both numerical data and contextual insights are essential for informed decision-making. According to Creswell and Plano Clark (2018), mixed methods allow researchers to “draw on the strengths of both qualitative and quantitative data, combining them to offset the weaknesses inherent in each.” This integration facilitates triangulation, complementarity, and expansion—enabling researchers to validate findings, explain statistical trends through narrative inquiry, and broaden the scope of analysis.

In the context of financial expenditure within academic institutions, a mixed design might involve using structured surveys to quantify staff perceptions of budgeting efficiency, while conducting in-depth interviews to explore the lived experiences of finance officers navigating internal controls. Tashakkori and Teddlie (2010) argue that such designs are ideal for evaluating institutional frameworks because they “provide a more complete understanding of research problems than either approach alone.” This is especially relevant in Kenya’s higher education sector, where policy implementation and resource utilization are influenced by both measurable performance indicators and socio-political dynamics.

By combining empirical rigor with contextual depth, mixed research design supports the development of robust SOPs, correction matrices, and institutional policies that are both evidence-based and locally responsive.

Target Population

The target population for this study consisted of employees at Gilgil National Youth Service involved in financial management. According to Bryman (2016), a target population refers to the entire group of individuals or objects to which researchers are interested in generalizing the conclusions. The study specifically targeted senior managers, middle managers and Instructors at Gilgil National Youth Service, as they was directly involved in financial management and decision-making processes.

The rationale for focusing on these specific groups was their intimate knowledge of and involvement in the financial operations of the organization. Middle managers and staff were responsible for the day-to-day financial activities, including budgeting, record-keeping, and financial reporting. Their perspective was crucial in understanding the practical implementation of financial management practices and the challenges faced in ensuring efficient financial expenditure.

Senior management, on the other hand, provided strategic oversight and was involved in high-level financial decision-making. Their inclusion in the target population ensured that the study captures insights into the broader organizational context and strategic considerations that influence management practices.

Data Collection Methods

This study will use a structured questionnaire as the primary data collection instrument. A structured questionnaire is a research tool consisting of a series of questions designed to gather specific information from respondents (Brace, 2018). It is advantageous for its ability to collect standardized data from a large sample, ensuring consistency in the information gathered (Krosnick, 2018). The questionnaire was divided into six sections: Section I will contain demographic questions using categorical questions, while Sections II through VI will use Likert-scale questions to measure attitudes, opinions, and perceptions related to internal control (X1), internal audit (X2), external audit (X3), budgeting (X4), and financial expenditure(Y) respectively.

Likert-scale questions present respondents with a statement and ask them to indicate their level of agreement on a scale typically ranging from "Strongly Disagree" (SD) to "Strongly Agree" (SA) (Joshi et al., 2015). This format allows for nuanced responses and facilitates quantitative analysis of the data. The advantages of using Likert-scale questions in this study include their ability to measure complex attitudes and opinions, ease of understanding for respondents, and compatibility with statistical analysis techniques (Chyung et al., 2017).

Pilot Test

The research instruments underwent a rigorous testing to ensure their worth and applicability to the study context. Pilot site was deliberately selected from various departments within the National Youth Service, Gilgil, to represent the diversity of the target population. This approach aligns with best practices in research methodology, as it allows for the identification and resolution of potential issues before the main study. (Bryman & Bell, 2018). A pilot study involving 11 participants (10% of the main sample) was conducted at the National Youth Service in Paramilitary Academy Gilgil.

This preliminary investigation aims to assess the validity and reliability of research instruments, identify logistical issues, and refine the questionnaire design. By testing the methodology on a smaller scale, the pilot study provided crucial insights to enhance the effectiveness of the full-scale research, ensuring robust and credible findings in the main study.

Data Analysis

The collected data was analyzed using both descriptive and inferential statistics to provide a comprehensive understanding of the influence of accounting processes on financial expenditure outcomes at Gilgil National Youth Service. Descriptive statistics, including frequency distributions, means, and standard deviations, was used to summarize and present the data. These measures provided an overview of the respondents' perceptions and experiences related to each of the study variables. Frequency distributions showed the number of occurrences of each response, offering insights into the most common views among respondents. Means indicated the average response for each item, while standard deviations measured the spread of responses, highlighting areas of consensus or divergence among respondents.

Before conducting inferential analysis, the data was subjected to several diagnostic tests to ensure its suitability for further analysis. The assumption of normality is crucial for many statistical tests, including regression analysis. The Shapiro-Wilk test was used to assess the normality of the data distribution. This test compares the sample distribution to a normal distribution. The null hypothesis is that the sample distribution is normal. If the p-value is greater than 0.05 at a 5% level of significance, we fail to reject the null hypothesis and conclude that the data is normally distributed.

Multicollinearity occurs when independent variables in a regression model are highly correlated with each other, which can lead to unreliable and unstable estimates of regression coefficients. The Variance Inflation Factor (VIF) was used to check for multicollinearity among the independent variables. A VIF value less than 10 indicate the absence of multicollinearity. If any VIF value exceeds 10, it will suggest problematic multicollinearity that needs to be addressed.

Heteroscedasticity occurs when the variability of a variable is unequal across the range of values of a second variable that predicts it. This can lead to inefficient and biased standard errors. The Breusch-Pagan test was employed to check for heteroscedasticity. The null hypothesis is that the variance of the residuals is homogenous (homoscedasticity). If the p-value is greater than 0.05 at a 5% level of significance, we will fail to reject the null hypothesis and conclude that there is no significant heteroscedasticity.

Inferential statistics, including correlation analysis and regression analysis, was used to examine the relationships between the study variables. Pearson's correlation coefficient (r) was used to measure the strength and direction of the linear relationship between the independent variables (internal control, internal auditing, external auditing, and budgeting) and the dependent variable (outcomes of financial expenditure). The value of r ranges from -1 to +1, where +1 indicates a perfect positive correlation, -1 indicates a perfect negative correlation, and 0 indicates no correlation. The strength of the correlation can be interpreted as follows. 0.00 to 0.19 is considered "very weak", 0.20 to 0.39 is "weak", 0.40 to 0.59 is "moderate", 0.60 to 0.79 is "strong", and 0.80 to 1.0 is "very strong".

Multiple regression analysis was conducted to determine the influence of the independent variables on the dependent variable.

$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X4 + \varepsilon,$

where Y represents the effectiveness of financial expenditure, β0 is the constant (Y-intercept), β_1, β_2, β_3, β_4 are the regression coefficients, X_1 represents internal control, X_2 represents internal auditing, X_3 represents external auditing, X_4 represents budgeting, and ε is the error term.

Several statistics was used to interpret the regression results. The Coefficient of Correlation (R) indicated the strength and direction of the linear relationship between the independent variables collectively and the dependent variable. It ranges from -1 to +1, with values closer to +1 or -1 indicating a stronger relationship. The Coefficient of Determination (R-square) measured the proportion of variance in the dependent variable that can be explained by the independent variables. It ranges from 0 to 1, with values closer to 1 indicating that a larger percentage of the variance is explained by the model. For example, an R-square of 0.65 would indicate that 65% of the variance in financial expenditure outcomes is explained by the independent variables.

The F-test assessed the overall significance of the regression model. It tests the null hypothesis that all regression coefficients are equal to zero. The decision rule at a 5% level of significance was as follows. If the p-value is less than 0.05, we will reject the null hypothesis and conclude that the model is statistically significant. If the p-value is greater than or equal to 0.05, we will fail to reject the null hypothesis and conclude that the model is not statistically significant. The t-test was used to assess the significance of individual regression coefficients. For each independent variable, it tests the null hypothesis that the coefficient is equal to zero. The decision rule at a 5% level of significance was as follows. If the p-value is less than 0.05, we will reject the null hypothesis and conclude that the coefficient is statistically significant. If the p-value is greater than or equal to 0.05, we will fail to reject the null hypothesis and conclude that the coefficient is not statistically significant.

Unstandardized Beta Coefficients will indicate the change in the dependent variable for a one-unit change in each independent variable, holding other variables constant. For example, if the unstandardized beta coefficient for internal control is 0.5, it means that for every one-unit increase in internal control, financial expenditure effectiveness is expected to increase by 0.5 units, assuming all other variables remain constant.

IV. Findings And Analysis

Procurement

Respondents were required to show the extent of their agreement or disagreement with statements about internal control. The findings are presented in Table 1.

Table 1: Internal Control

Statement	SD	D	N	A	SA	Mean	Std. Dev
There is a strong control environment that promotes ethical values	2 (1.94%)	10 (9.71%)	26 (25.24%)	43 (41.75%)	22 (21.36%)	3.71	1.099
Risk assessments are regularly conducted to identify potential threats	5 (4.85%)	7 (6.80%)	30 (29.13%)	39 (37.86%)	22 (21.36%)	3.64	1.164
There are robust control activities to prevent errors and fraud	3 (2.91%)	9 (8.74%)	28 (27.18%)	45 (43.69%)	18 (17.48%)	3.64	1.095
Financial information is communicated accurately and promptly	4 (3.88%)	10 (9.71%)	31 (30.10%)	36 (34.95%)	22 (21.36%)	3.60	1.178
Continuous monitoring ensures the effectiveness of internal controls	2 (1.94%)	5 (4.85%)	34 (33.01%)	44 (42.72%)	18 (17.48%)	3.69	1.025

Source: Research Data (2025)

Descriptive statistics from Table 1 revealed that respondents generally perceived strong internal control measures at Gilgil National Youth Service, with a mean score of 3.66 (SD = 1.112) for the control environment. Inferential analysis showed a strong positive correlation between internal control and the financial expenditure outcomes ($r = 0.713$, $p < 0.01$). Regression analysis further confirmed this relationship, with internal control showing the strongest influence ($\beta = 0.291$, $t = 5.000$, $p < 0.05$) among all variables.

Internal Auditing

Respondents were required to show the extent of their agreement or disagreement with statements about Internal Auditing. The findings are presented in Table 2.

Table 2: Internal Auditing

Statement	SD	D	N	A	SA	Mean	Std. Dev
The internal audit function is independent and objective	4 (3.88%)	8 (7.77%)	22 (21.36%)	49 (47.57%)	20 (19.42%)	3.71	1.079
Internal audits adopt a risk-based approach	3 (2.91%)	10 (9.71%)	30 (29.13%)	40 (38.83%)	20 (19.42%)	3.62	1.098
Internal audits evaluate compliance with laws and regulations	3 (2.91%)	6 (5.83%)	35 (33.98%)	44 (42.72%)	15 (14.56%)	3.60	1.027
Audit findings are communicated clearly to management	5 (4.85%)	10 (9.71%)	22 (21.36%)	52 (50.49%)	14 (13.59%)	3.58	1.178
Management takes prompt action on audit recommendations	4 (3.88%)	8 (7.77%)	30 (29.13%)	41 (39.81%)	20 (19.42%)	3.63	1.119

Source: Research Data (2025)

From Table 2, the descriptive analysis indicated a positive perception of internal auditing practices, with a mean score of 3.63 (SD = 1.100) for the independence and objectivity of the internal audit function. Correlation analysis revealed a strong positive relationship between internal auditing and the financial expenditure outcomes ($r = 0.685$, $p < 0.01$). Regression results confirmed this influence ($\beta = 0.234$, $t = 3.982$, $p < 0.05$).

External Auditing

Respondents were required to show the extent of their agreement or disagreement with statements about External Auditing. The findings are presented in Table 3.

Table 3: External Auditing

Statement	SD	D	N	A	SA	Mean	Std. Dev
External auditors maintain independence and objectivity	2 (1.94%)	4 (3.88%)	30 (29.13%)	45 (43.69%)	22 (21.36%)	3.79	1.025
External audits adhere to established auditing standards	3 (2.91%)	7 (6.80%)	31 (30.10%)	42 (40.78%)	20 (19.42%)	3.67	1.070
External audits provide a comprehensive review of financial statements	4 (3.88%)	9 (8.74%)	28 (27.18%)	40 (38.83%)	22 (21.36%)	3.65	1.136
External audit findings are communicated transparently	4 (3.88%)	8 (7.77%)	27 (26.21%)	41 (39.81%)	23 (22.33%)	3.69	1.135
The organization implements external audit recommendations	6 (5.83%)	11 (10.68%)	23 (22.33%)	44 (42.72%)	19 (18.45%)	3.57	1.141

Source: Research Data (2025)

Table 3 showed that respondents perceived external auditing practices positively, with a mean score of 3.67 (SD = 1.101) for the independence and objectivity of external auditors. The correlation analysis showed a strong positive relationship between external auditing and the financial expenditure outcomes ($r = 0.642$, $p < 0.01$). Regression analysis confirmed its significant influence ($\beta = 0.174$, $t = 3.170$, $p < 0.05$), albeit with the lowest relative impact among the four variables studied.

Budgeting

Respondents were required to show the extent of their agreement or disagreement with statements about Budgeting. The findings are presented in Table 4.

Table 4: Budgeting

Statement	SD	D	N	A	SA	Mean	Std. Dev
The budgeting process aligns with strategic objectives	3 (2.91%)	13 (12.62%)	24 (23.30%)	41 (39.81%)	22 (21.36%)	3.70	1.096
Stakeholders are involved in the budgeting process	5 (4.85%)	7 (6.80%)	30 (29.13%)	39 (37.86%)	22 (21.36%)	3.64	1.163
Budgeting includes thorough analysis of revenue and expenditure	2 (1.94%)	4 (3.88%)	29 (28.16%)	43 (41.75%)	25 (24.27%)	3.86	1.054
There are robust monitoring mechanisms for budget implementation	4 (3.88%)	9 (8.74%)	33 (32.04%)	39 (37.86%)	18 (17.48%)	3.55	1.112
The organization adheres to budgetary constraints	5 (4.85%)	8 (7.77%)	30 (29.13%)	40 (38.83%)	20 (19.42%)	3.60	1.144

Source: Research Data (2025)

From Table 4, descriptive statistics indicated a positive perception of budgeting practices, with a mean score of 3.67 (SD = 1.114) for the alignment of budgeting with strategic objectives. Correlation analysis revealed a strong positive relationship between budgeting practices and the financial expenditure outcomes ($r = 0.698$, $p < 0.01$). Regression results confirmed this strong influence ($\beta = 0.265$, $t = 5.137$, $p < 0.05$).

Regression Analysis

Correlation Analysis

Correlation analysis was conducted to examine the relationships between the study variables. Pearson's correlation coefficient (r) was used to measure the strength and direction of the linear relationships between internal control, internal auditing, external auditing, budgeting, and the financial expenditure outcomes. Table 6 presents the correlation matrix.

Table 5: Correlation Matrix

Variable	1	2	3	4	5
1. Internal Control	1				

2. Internal Auditing	0.624**	1			
3. External Auditing	0.578**	0.612**	1		
4. Budgeting	0.602**	0.587**	0.563**	1	
5. Financial Expenditure outcomes	0.713**	0.685**	0.642**	0.698**	1

**** Correlation is significant at the 0.01 level (2-tailed).**
Source: Research Data (2025)

The correlation analysis reveals significant positive relationships between all variables, with correlation coefficients ranging from moderate to strong. All correlations are statistically significant at the 0.01 level, indicating a high level of confidence in the observed relationships.

The correlation between Internal Control and Financial Expenditure outcomes shows a strong positive relationship ($r = 0.713$, $p < 0.01$). This strong correlation suggests that as the strength of internal control measures increases, of financial expenditure outcomes also tends to increase substantially. The coefficient of determination ($r^2 = 0.508$) indicates that approximately 50.8% of the variance in the financial expenditure outcomes can be explained by the variation in internal control practices.

The correlation between Internal Auditing and Effectiveness of Financial Expenditure shows a strong positive relationship ($r = 0.685$, $p < 0.01$). This strong correlation indicates that as the quality and effectiveness of internal auditing practices increase, the financial expenditure outcomes also tends to increase substantially. The coefficient of determination ($r^2 = 0.469$) suggests that approximately 46.9% of the variance in the financial expenditure outcomes can be explained by the variation in internal auditing practices.

The correlation between External Auditing and Financial Expenditure outcomes shows a strong positive relationship ($r = 0.642$, $p < 0.01$). This strong correlation indicates that as the quality and effectiveness of external auditing practices increase, the financial expenditure outcomes also tends to increase substantially. The coefficient of determination ($r^2 = 0.412$) suggests that approximately 41.2% of the variance in the financial expenditure outcomes can be explained by the variation in external auditing practices.

The correlation between Budgeting and Effectiveness of Financial Expenditure shows a strong positive relationship ($r = 0.698$, $p < 0.01$). This strong correlation indicates that as the quality and effectiveness of budgeting practices increase, the financial expenditure outcomes also tends to increase substantially. The coefficient of determination ($r^2 = 0.487$) suggests that approximately 48.7% of the variance in the effectiveness of financial expenditure can be explained by the variation in budgeting practices.

V. Summary, Conclusions And Recommendations

Summary of the findings

Descriptive statistics revealed that respondents generally perceived strong internal control measures at Gilgil National Youth Service, with a mean score of 3.66 (SD = 1.112) for the control environment. Inferential analysis showed a strong positive correlation between internal control and the financial expenditure outcomes ($r = 0.713$, $p < 0.01$). Regression analysis further confirmed this relationship, with internal control showing the strongest influence ($\beta = 0.291$, $t = 5.000$, $p < 0.05$) among all variables.

The descriptive analysis indicated a positive perception of internal auditing practices, with a mean score of 3.63 (SD = 1.100) for the independence and objectivity of the internal audit function. Correlation analysis revealed a strong positive relationship between internal auditing and the financial expenditure outcomes ($r = 0.685$, $p < 0.01$). Regression results confirmed this influence ($\beta = 0.234$, $t = 3.982$, $p < 0.05$).

Respondents perceived external auditing practices positively, with a mean score of 3.67 (SD = 1.101) for the independence and objectivity of external auditors. The correlation analysis showed a strong positive relationship between external auditing and the financial expenditure outcomes ($r = 0.642$, $p < 0.01$). Regression analysis confirmed its significant influence ($\beta = 0.174$, $t = 3.170$, $p < 0.05$), albeit with the lowest relative impact among the four variables studied.

Descriptive statistics indicated a positive perception of budgeting practices, with a mean score of 3.67 (SD = 1.114) for the alignment of budgeting with strategic objectives. Correlation analysis revealed a strong positive relationship between budgeting practices and the financial expenditure outcomes ($r = 0.698$, $p < 0.01$). Regression results confirmed this strong influence ($\beta = 0.265$, $t = 5.137$, $p < 0.05$).

Conclusions of the Study

Internal control is the most critical factor influencing the financial expenditure outcomes at Gilgil National Youth Service. The strong positive correlation ($r = 0.713$) and the highest standardized regression coefficient ($\beta = 0.291$) indicate that strengthening internal control measures could significantly improve financial expenditure effectiveness.

Internal auditing plays a crucial role in enhancing the financial expenditure outcomes. The significant positive correlation ($r = 0.685$) and substantial regression coefficient ($\beta = 0.234$) suggest that enhancing internal auditing practices could lead to improved financial management outcomes.

External auditing, while showing a significant positive influence ($r = 0.642$, $\beta = 0.174$), has a comparatively lower impact on financial expenditure outcomes. This suggests that while external auditing is important, it may play a complementary role to internal financial management practices.

Budgeting emerges as the second most influential factor in determining financial expenditure outcomes. The strong correlation ($r = 0.698$) and high regression coefficient ($\beta = 0.265$) indicate that improving budgeting practices could substantially enhance financial management outcomes.

The high R-square value (0.665) and significant F-statistic (98.328) of the regression model indicate that these four accounting processes collectively explain a substantial portion of the variance in financial expenditure effectiveness. However, the remaining unexplained variance suggests that other factors not included in this study may also play significant roles.

Recommendations

Based on the objective of examining the influence of internal control on the financial expenditure outcomes, it is recommended that Gilgil National Youth Service prioritize the strengthening of its internal control systems. This could involve conducting a comprehensive review of existing control policies and procedures, implementing more robust risk assessment processes, enhancing the control environment by promoting a culture of ethical behavior and accountability, and investing in technology-driven control mechanisms. Regular training and awareness programs should be conducted to ensure that all staff members understand and adhere to the enhanced control procedures.

To address the objective of establishing the influence of internal auditing on financial expenditure outcomes, it is recommended that Gilgil National Youth Service enhance its internal audit function. This could be achieved by increasing the resources allocated to the internal audit department, implementing a risk-based audit approach, enhancing the skills and competencies of internal audit staff through professional development programs, and strengthening the reporting mechanisms for internal audit findings. These enhancements should aim to position the internal audit function as a key driver of continuous improvement in financial management practices.

Regarding the objective of finding out the influence of external auditing on financial expenditure effectiveness, it is recommended that Gilgil National Youth Service optimize its external audit processes. This could involve establishing a more collaborative relationship with external auditors, developing a systematic approach for addressing and implementing external audit recommendations, using external audit findings as a catalyst for organizational learning and improvement, and considering periodic rotation of external audit firms to bring fresh perspectives and maintain audit independence.

To address the objective of ascertaining the influence of budgeting on financial expenditure outcomes, it is recommended that Gilgil National Youth Service improve its budgeting practices. This could be achieved by adopting a more participatory approach to budgeting, implementing performance-based budgeting techniques, enhancing budget monitoring and control mechanisms, and providing comprehensive training to staff involved in budgeting. These improvements should aim to transform budgeting from a routine administrative task into a strategic management tool that drives organizational performance.

Suggestions for Further Research

Future research could expand the scope to include multiple public sector organizations, allowing for comparative analysis across different institutional contexts. This could help identify common patterns and unique factors influencing financial expenditure outcomes across various public sector entities. Additionally, conducting longitudinal studies to examine the impact of accounting processes on financial expenditure outcomes over time could provide valuable insights into the causal relationships and long-term effects of different financial management practices.

Research could be undertaken to identify and examine other processes that may influence financial expenditure outcomes in public sector organizations. This could include organizational culture, leadership styles, technological infrastructure, or external environmental factors. Future studies could also explore the perspectives of different stakeholders (e.g., management, staff, external auditors, government officials) on financial expenditure effectiveness. This multi-stakeholder approach could provide a more holistic view of financial management practices and their impacts.

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