Determinants of Migration to Accrual Accounting for the Central and Devolved Governments in Kenya

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ABSTRACT

Kenya's public sector accounting is grappling with ongoing challenges that undermine at both national and county levels. Specifically, there are issues with accounting practices, such as unverified expenditures, missing financial records, and inconsistencies in financial reporting. The current paper assessed the determinants of migration to accrual accounting for the central and devolved Governments in Kenya. The specific objectives included; establishing the effect of the adequacy of budgetary resources and internal financial controls on migration to accrual accounting for the central and devolved Governments in Kenya. The study adopted a desk research approach and utilized a descriptive research design. This design was suitable for synthesizing existing information published in peer-reviewed journals and reports. Purposive sampling guided journal selection. As a literature review, it relied on secondary information from studies related to accrual accounting. Data was analyzed qualitatively in line with the research problem and objectives. Findings from the analyzed empirical studies show that Kenya's migration to accrual accounting in both central and devolved governments is determined by the adequacy of financial resources and financial controls. It concluded, the effective shift depends on adequate allocation of financial resources and effective control systems. It is recommended that central and devolved governments prioritize funding to support personnel development and system enhancements essential for accrual basis accounting.

Keywords: Adequacy of Budgetary Resources, Internal Financial Controls, Accrual Accounting, Central and Devolved Governments

INTRODUCTION

Governmental accounting, foundational financial system, establishes a structure through which fiscal activities are managed (Amalia, 2023). Central to its operation is the strict separation of financial resources into designated funds. Through the disciplined orchestration of financial data, governmental accounting advances the production of structured and reliable records (Alghizzawi & Masruki, 2019). These serve as the backbone for formal accountability processes and the broader evaluation of fiscal integrity within public institutions.

Within the framework of government accounting, the basis of accounting plays a critical role in guiding when transactions and events are recognized in the financial records of governmental entities (Rana & Parker, 2023). This informs the clarity and reliability of the financial reports produced by public sector organizations. Although the profit motive is absent, the principles remain essential for accurately reflecting the financial activities and fiscal health. The preference for accounting basis, whether cash basis or accrual basis, determines how financial transactions and obligations are recognized and reported. According to Amalia (2023), the cash basis reflects revenues only upon collection and records expenditures when actual payments are made, without consideration for when services are rendered or obligations arise. This allows for an efficient assessment of the government entities' immediate liquidity, ensuring that cash reserves are sufficient to address current financial commitments. By centering on actual cash inflows and outflows, it offers a straightforward representation of available resources at any given time, thus aiding in managing financial requirements (Alnesafi, 2025).

Budgeting has progressed significantly within relatively brief timeframe in Australia (McPhee, 2006). In 1992, government departments and agencies transitioned to accrual-based accounting. This shift represented a major milestone, acknowledging that traditional methods of accounting were no longer sufficient to meet the sector's evolving needs. Christensen, Cohen, Ellwood, Newberry, and Potter (2024) state that agencies like the Australian Taxation Office (ATO) and local government bodies such as the City of Sydney have embraced accrual accounting to meet accountability goals in financial reporting. The shift bolstered by uniformity, such as those from the Australian Accounting Standards Board (AASB), which outline principles for consistent financial reporting among public sector organizations (Rana & Parker, 2023).

In Africa, specifically in Nigeria, the migration began with approval by Federal Executive Council in July 2010 (Sabo, Ugwudioha, & Wayas, 2024). This change was initiated with a cash-based system in 2014, to adopt an accrual method by January 2016. While the federal government has fully committed to the accrual-based IPSAS, the 36 state governments have achieved varying levels of success. Some have made significant progress, while others face challenges such as political will, limited resources, and an immediate need for skills enhancement. Despite these advancements, Nigeria, like other emerging economies, still faces difficulties that prevent it from fully realizing the advantages of accrual accounting, particularly at the state level (Salato, Gomes, & Ferreira, 2022). These challenges include inadequate information and communication technology systems and resistance to change among public sector entities.

Kenyan Government is currently working its migration to complete system which is a reform focused on enhancing financial clarity and better managing resources according to the report by the National Treasury (2024). This change was officially approved by the Cabinet on March 7, 2024, and was made formal through Gazette Notice No. 11033 released on August 30, 2024. The initiative includes both national and county governments and aims to address the shortcomings of the old cash system by acknowledging financial transactions at the moment they happen, rather than only when cash is exchanged.

Statement of the Problem

Kenya's public sector accounting is facing persistent challenges that continue to erode at both national and county government levels. The Auditor-General's 2024 reports demonstrate weaknesses in accounting practices, including unsupported expenditures, missing financial records, and inconsistencies in reporting. In the North Rift region, the audit findings revealed unsupported expenditures totaling KSh 5.4 billion, with Baringo County alone unable to provide documentation for KSh 214 million spent on fuel and lubricants. Nairobi County similarly recorded unsupported salary payments of KSh 226 million and KSh 620.6 million in unverified contract obligations related to the defunct Nairobi Metropolitan Services. Mombasa County's financial statements disclosed unexplained transactions amounting to KSh 5.4 billion, signaling serious lapses in basic accounting controls. At the national level, the 2023/2024 Auditor-General's report found that over 35% of Ministries, Departments, Agencies (MDAs), and state corporations received qualified, adverse, or disclaimer audit opinions due to errors such as misstated assets, unreconciled bank balances. A study, Matekele, Komba (2019) established that staff experience, in-house training, professional accountant involvement, skills, and standardized financial reporting significantly drive accrual-based IPSAS implementation in LGAs, alongside regulatory sanctions, donor pressure, and effective policy frameworks. Mbugua (2023) evaluated the Public Sector Accounting Standards Practices and Quality of Financial Reporting of Public Universities in Kenya. The results indicate that the accrual-based accounting system enhances financial reporting quality by ensuring more accurate, comprehensive, and dependable financial data. The current paper assessed the determinants of migration to accrual accounting for the central and devolved Governments in Kenya.

Main assess determinants migration to accrual accounting for the central and devolved Governments in Kenya comprised the following:

i. Establish adequacy of budgetary resources on migration to accrual accounting for the central and devolved
ii. Financial controls migration to accrual accounting for the central and devolved Governments in Kenya.

LITERATURE REVIEW

PAT (1978) describes the actual accounting practices employed by organizations, rather than suggesting what practices should be followed. It is grounded in the idea that accounting decisions are made based on the incentives and constraints faced by managers. According to PAT, managers choose accounting methods that align with their goals and external pressures, such as ensuring compliance with regulations, meeting the expectations of investors, or maintaining a favorable reputation with auditors (Zhafir & Subroto, 2024). The theory provides insights into why specific accounting practices are adopted, how they affect financial reporting and the role of external factors such as market conditions, industry norms, and regulatory requirements in shaping these decisions. It also acknowledges the role of external factors, such as changes in the legal framework or shifts in public expectations, in influencing how accounting practices evolve (Setyawan, 2025). By focusing on the actual decisions made in real-world scenarios, positive accounting theory provides a framework for understanding the complex interplay between financial reporting practices and organizational contexts.

Positive Accounting Theory (PAT) provides insights into understanding the migration by highlighting how institutional actors respond to incentives, constraints, and political pressures (Setyawan, 2025). Shift is influenced by factors such as the adequacy of budgetary, accounting systems, strong internal financial controls. Bisogno, Caperchione, Caruana, Jorge, and Manes-Rossi (2024) suggest that when budgetary resources are sufficient, the cost of implementing accrual systems is less of a barrier, making migration more likely. Similarly, well-developed information systems reduce uncertainty and transaction costs, supporting more reliable accrual reporting. Strong internal financial controls, in turn, reduce information asymmetry and enhance accountability, aligning managerial behavior with public interest.

Adequacy of Budgetary Resources

The adequacy of budgetary resources reflects the funds' sufficiency to support the organization's activities and initiatives (Hanafi, Yatim, & Salim (2024). Adequate financial resources are paramount to the transition to an accrual basis without compromising other essential operations. In particular, it requires significant investment in modern accounting systems, training of personnel, and continuous maintenance costs. As per insights from Zhafir and Subroto (2024), insufficient budgetary allocations lead to delays in implementation, incomplete system integration, and lack of necessary staff capacity, thereby hindering the effective adoption of accrual accounting. Therefore, adequate funding is essential for migration to accrual accounting and its sustenance in the long term. Bisogno et al (2024) note that Allocation for transition activities ensures that sufficient funds are available for planning, consultation, including necessary adjustments accounting processes. Allocation for training is equally important personnel to manage the complexities of accrual accounting, such as recognizing revenues when earned and expenses when incurred. Additionally, the allocation for systems upgrades ensures that accounting systems are capable of handling the demands of accrual accounting, including tracking non-cash transactions, managing assets and liabilities, and generating accurate financial reports in line with accrual principles (Salato et al., 2022). These budgetary allocations are essential for addressing the operational, technical, and human resource requirements needed to successfully adopt accrual-based accounting.

Internal Financial Controls

Internal financial controls comprise the policies' reliability (Alnesafi, 2025). These include audits, checks, balances, segregation of duties, and regular monitoring to ensure that financial activities are carried out appropriately. Strong internal financial controls are essential for detecting fraud, preventing errors, and ensuring that financial data remains accurate and reliable (Yamamoto & Schührer, 2023). When transitioning to accrual accounting, internal financial controls are critical for ensuring the integrity of financial data. Accrual accounting requires the accurate as complexity necessitates rigorous financial controls properly categorized.

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Without strong internal controls, the risk of errors and misreporting increases, which could undermine transparency.

The strength of internal financial controls directly affects the ability of public sector institutions to migrate to accrual accounting (Hadiyanti, Jannah, & Lutfi, 2024). The stability of access controls ensures that only authorized personnel can make adjustments to financial records, protecting the integrity of accrual-based transactions like accrued revenues and expenses. Internal audits reviewing accuracy data, ensuring that transactions are properly recorded according to accrual principles, such as the recognition of liabilities and assets (Alnesafi, 2025). Furthermore, the frequency of monitoring reviews ensures continuous oversight of the system's functionality, helping to identify and address any discrepancies in real-time and position under accrual accounting.

Empirical Review of Literature

Agusto (2024) did a paper on the transition to IPSAS Accrual Accounting for public entities in Kenya. The paper emphasized that the Government of Kenya should allocate sufficient financial resources to strengthen internal capacity through focused staff training, system upgrades, and consultancy support. It highlighted the importance of reliable financial information to inform decision-making and underscored the need for significant investment in IT infrastructure and staff development to facilitate. As per paper, upskilling both internal and external auditors is crucial for assessing internal controls, auditing IT systems, and conducting ongoing evaluations to ensure adherence to IPSAS standards. Makuku (2020) conducted a research finding indicate impact on AIS.

Nderitu and Jeremiah 2018) found that Kenya's provide valuable information for revealed standardization of improved budget information. The standardization of financial statement identified enhancing the increasing for decision-making. Edow and Muturi (2024) assessed financial resource utilization in County Governments in Kenya. Auditing had minimal impact on resource utilization, as evidenced by the statistical insignificance ($P>0.05$), indicating that audit practices did not significantly affect how resources were allocated and used. In contrast, budgeting was found to have a significant effect on resource utilization across all county governments in Kenya ($P<0.05$), suggesting that effective budgeting processes play a crucial role in optimizing the use of resources within these government entities.

Philis (2014) conducted a study brought significant advantages, including greater reports, better control over. However, study also highlighted major challenges, such as weak financial information systems, the high costs involved in implementation, and insufficient resource availability. According to the survey, the most critical prerequisites effective robust infrastructure, strong coordination both between investment in campaigns, training programs, adequate allocation.

Din and Haron (2023) findings show that is influenced system cost, technology, and expertise availability. High implementation costs, such as system upgrades and staff training, often discourage adoption, especially in financially constrained institutions. Technological readiness is also crucial, as accrual-based systems require modern tools for efficient data processing and reporting. Moreover, the presence of skilled personnel is necessary to apply the standards correctly and avoid errors. Without expertise, institutions face challenges in compliance and reporting quality.

Kipngeno (2024) assessed resource management Kericho. The key findings reveal that integrating financial reporting significantly enhanced control, transparency, and quality resource management. The integration of internal control processes effectively reduced corruption and mismanagement by strengthening financial auditing and tracking. Similarly, the incorporation of budget control processes promoted e-transactions and e-procurement, improving financial allocation and lowering procurement costs. Furthermore, the integration of financial accounting processes streamlined accounting practices, facilitated better cash flow management, and improved record-keeping, all of which positively impacted resource management

METHODOLOGY

The current paper adopted a desk research approach and utilized a descriptive synthesizing existing information published in peer-reviewed journals and reports. It provided determinants migration to apply. The studies linked the determinants of migration to accrual accounting for the central and devolved governments. The information was analyzed qualitatively and per the study objectives.

RESULTS

The paper assessed the determinants including the adequacy of budgetary resources and internal financial controls on migration to accrual accounting.

Adequacy of Budgetary Resources and Migration to Accrual Accounting for the Central and Devolved Governments in Kenya

The empirical findings in the existing research established that the adequacy of financial resources determines the migration to accrual accounting for both central and devolved governments in Kenya. This migration is reliant on budgetary allocations for transition activities. The findings indicate that financial resources are required to fund training, system upgrades, and transition facilitation. Allocating sufficient funds for staff training would personnel necessary implement accrual accounting effectively. Kipngeno (2024) asserted that system upgrades allow technological infrastructure to handle the complexities of accrual accounting, from real-time data processing to generating detailed financial reports. Additionally, it was found that budget allocations for transition facilitation improve the coordination of activities.

According to the study findings of Mbugua (2023), adequate budgetary support is critical to implementing and maintaining Public Sector Accounting Standards. This enhances the capability of accrual accounting to improve the quality of financial reporting by promoting accuracy, reliability, and comprehensiveness. Additionally, research by Matekele and Komba (2019) revealed that internal enablers of accrual accounting, such as staff training, involvement of professional accountants, and standardized reporting practices are all dependent on the availability of financial resources. They established that consistent and sufficient funding determines the successful adoption of accrual-based IPSAS. A paper by Agusto (2024) underscored the need for targeted government allocations to finance staff development, IT infrastructure, and consultancy support. It clearly articulated that without adequate financial resources, the implementation of accrual accounting would face serious limitations, both in scope and sustainability. Moreover, a systematic review by Balikuddembe (2024) demonstrates that financial constraints limit the efforts to institutionalize accrual accounting, indicating a direct link between resource availability and implementation success. Therefore, the migration to the accrual basis of accounting among central and devolved governments is dependent on the adequacy of budgetary resources.

Internal Financial Controls and Migration to Accrual Accounting for the Central and Devolved Governments in Kenya

Empirical findings from existing studies reveal that internal financial controls determine the migration to accrual accounting in Kenya's central and county governments. Edow and Muturi (2024) posit that the stability of access controls ensures that only authorized personnel handle financial data, reducing the risk of manipulation or unauthorized changes, which is essential for maintaining the integrity of accrual-based records Internal audits serve as an independent check on financial activities, verifying compliance with accounting standards and identifying discrepancies that could hinder accurate accrual reporting. Moreover, frequent monitoring reviews enable timely detection of errors and irregularities, fostering continuous improvement in financial management practices (Abdi, 2021). Therefore, internal controls create a controlled and transparent environment that supports the complexities of accrual accounting, allowing for more accurate reflection of government financial positions and enhancing accountability in public financial management.

A study by Kimathi (2025) shows that weak internal control systems frequently result in financial misstatements, irregularities, and erosion of public trust. This study establishes that strengthening internal control frameworks is essential for improving the accuracy, reliability, and transparency of financial reporting. These are vital for a successful transition to accrual accounting, which demands a higher standard of reporting and disclosure. Additionally, a study by Abang'a (2017) establishes that larger and more resource-endowed institutions are better positioned to implement robust financial controls, while strong liquidity conditions reduce pressure on financial operations, thus enabling more accurate reporting. A more active audit committee further enhances oversight, reinforcing accountability and adherence to reporting standards, which are key principles underpinning accrual accounting. Keya (2023) found a significant relationship between effective financial management. Accrual accounting requires financial discipline, accountability, and transparency, and this study

CONCLUSIONS

Based on the findings from the reviewed studies, it is concluded that the adequacy of budgetary resources plays a critical role in the migration to accrual accounting for both central and devolved governments in Kenya. Sufficient budget allocations are necessary for facilitating the transition from traditional accounting methods, supporting system upgrades, training personnel, and ensuring the sustainability of the accrual-based approach. The study also concludes that the government faces significant challenges in this transition due to limited financial resources. Overall, the availability of budgetary funding is directly linked to the scope, effectiveness, and long-term success in Kenya

Regarding internal controls, it was concluded that the stability of access controls, internal audits, and monitoring reviews determine the migration to the accrual basis of accounting. These controls help ensure that financial information is processed and reported according to established standards, reducing the risk of errors or manipulation. The implementation of robust internal control frameworks enhances transparency, accountability, and all which are critical. Therefore, strengthening internal financial controls is crucial for improving ensuring a smooth migration to both governments in Kenya.

RECOMMENDATIONS

The central and county governments should create dedicated budget lines specifically for the migration to accrual accounting. This will ensure consistent financial support for essential activities such as system upgrades and long-term maintenance. Additionally, the government should explore opportunities for partnerships with development agencies or international organizations to secure supplementary funding and expertise.

A comprehensive national framework for internal financial controls should be established, aligning all government entities with best practices for financial management. This framework should focus on regular audits, automated compliance checks, and transparent reporting processes to ensure that financial data adheres to accrual accounting standards. Real-time monitoring tools could also be introduced to enhance accuracy and minimize errors during the migration.

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