

**BOARDS OF GOVERNORS' PARTICIPATION AND HEAD TEACHERS' FINANCIAL
MANAGEMENT PRACTICES IN SECONDARY SCHOOLS IN KABERAMAIDO
DISTRICT, UGANDA**



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DECLARATION

I **Oluka Simon** declare that this research dissertation is my original work and has not been submitted to any other University or Institution of learning for the award of a degree or any other certificate.

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Date: 08/12/2014

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APPROVAL

We supervised the dissertation of Oluka Simon entitled, "Boards of Governors' participation and Head teachers' financial management practices in Secondary schools in Kaberamaido district, Uganda". Now the dissertation is ready for submission to the Department of Educational Planning and Management for examination. It has been submitted with our approval.

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DEDICATION

I dedicate this research study to my beloved parents Mr. Opama Benedicto and Mrs. Opama Elizabeth, my dear brothers and sisters.

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LIST OF ACRONYMS

USE.....Universal secondary education

UPE.....Universal primary education

SBOGs.....School Boards of Governors

SBOG.....School Board of Governors

BOG.....Board of Governors

BOGs.....Boards of Governors

MOES.....Ministry of Education and Sports

PTA.....Parents- Teachers Association

EPRC.....Education Policy Review Commission

CAOs.....Chief Administrative Officers

ABSTRACT

This study set out to ascertain the effect of school Boards of Governors' participation in financial management on Head teachers' financial management practices in secondary schools in Kaberamaido district. The study specifically, sought Boards of Governors perception on awareness of their responsibilities in school financial management practices in secondary schools in Kaberamaido district, assessed the extent to which Boards of Governors participated in financial management practices in secondary schools in Kaberamaido district, the effect of School Boards of Governors' participation in financial management on Head teachers' financial management practices in secondary schools in Kaberamaido district and the respondents' suggestions of the most effective financial management strategies Boards of Governors can use to enhance accountability by Head teachers. A descriptive cross sectional survey research design was used. In the study, both qualitative and quantitative techniques were employed in data collection process, analysis, presentation and discussion of findings. Data was collected from eight secondary schools which were selected using stratified sampling. In these schools, semi structured questionnaires were administered to Chairpersons of Procurement Units, Bursars, Chairpersons of Staff Finance Committees and Parents, Local Councils, Teachers and Old Students' representatives to the BOGs. Interviews were also administered to Chairpersons of Boards of Governors, Head teachers and retired Head teachers. Document analysis was conducted for triangulation. It was concluded from the study that BOGs perceived they were aware of their school financial management responsibilities, members of BOGs participated in school financial management practices, BOGs participation in school financial management had little positive effect on Head teachers' financial management practices. The level of participation was not statistically significant enough to enhance good financial management practices by the

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Head teachers and that there is need for training of members of SBOGs on basic financial planning and management through workshops/seminars and establish channels through which fraud is reported and investigated. The study therefore recommended that for School Boards of Governors to be efficient and effective in ensuring good financial management practices by Head teachers; there is need for government through the Ministry of Education and Sports to plan for proper training of Boards of Governors in financial management through workshops and seminars in order to make them effectively perform their duties.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

This chapter explains the historical background, conceptual, theoretical and contextual perspectives, and statement of the problem, purpose, objectives, research questions, scope and the significance of the study.

1.1 Background to the study

The study was intended to establish the effect of Boards of Governors' (BOGs') level of participation on the Head teachers' financial management practices in secondary schools in Kaberamaido district, with particular interest on their contribution towards enhancing efficient and effective financial management. This study was prompted by the realization that there were reported cases of mismanagement of funds by Head teachers through embezzlement, fraud, over exaggerating prices, forging receipts and theft in many secondary schools in Uganda (Matovu, 2013; Commission of inquiry into mismanagement of funds under Universal Primary Education (UPE) and Universal Secondary Education (USE) report, 2012). Mismanagement of funds by Head teachers has also contributed to insufficiency of funds for acquisition of learning materials, facilitation of teaching and learning hence low academic standards in most schools yet they have Boards of Governors (BOGs) who are charged with the responsibility of enhancing effective financial management. BOGs have the responsibility of financing, approving budgets, verifying expenditures, monitoring physical accountability while ensuring value for money, attending meetings and acting on complaints raised on financial matters (Lorraine, 2013).

1.1.1 Historical background

In both developed and developing countries and especially within the last thirty years there has been a growing move through legislation to involve parents in the education of their children through SBOGs and Parents Teachers Associations (PTAs). The move resulted in the transfer of powers and responsibilities from local authorities to individual schools (Tatlah & Muhammad, 2012). Therefore, through legislative reforms, SBOGs received legal backing. Decision making was devolved to SBOGs and PTAs (Field, 1993). Through legislative reforms the BOGs received statutory responsibilities (Wilson, 2001) and became part of the schools' leadership (Early, 2003)

According to Allemano (2003) the notion of parental involvement is active support from key stake holders, and is critical to sustained educational quality. SBOGs roles are to create order and structure to oversee and undertake the process and the various stages required to achieve the tasks in schools while the Head teachers deal with the day-to-day issues that are required for the whole process to run smoothly, meet the requirements of the law and achieve the desired results in schools (Wadsley, 2009). BOGs and PTAs constitute part of the formal structures of the governance through which parents and the community are enabled to participate in the education of their children (Nyamusana, 2010). It is assumed that through such structures educational provision is enhanced, and school governance and educational quality is improved.

The major role of SBOGs is to ensure the effective and accountable use of resources in the provision of public or private education while Head teachers are responsible for the day to day running of the schools (The Common Wealth Secretariat, 2009). The Board should support the Head teacher in this work and provide a framework and vision in which he/she can work.

However, the Board is not totally autonomous body and must comply with the law in all areas especially those relating to the provision of education.

Planning and management of education service delivery has largely been a role of the state. In the mid 1970s, leading economists in the Universities in Europe and donor agencies began to criticize governments' direct involvement in service delivery (Adong 2006; Nyamusana 2010). The governments were criticized for mismanagement, inefficiency, corruption, lack of planning and related problems. As a result in 1980's there was a shift to community involvement in service delivery. Parents Teachers Associations were created to support school programs alongside BOGs by raising funds, making decisions on expenditure, assess the quality of education and give opinion.

In Uganda, BOGs were created by the Uganda Education Act 127 (1970). The role of parents and BOGs in school management is rooted in the Education Policy Review Commission (EPRC 1989) report. The Uganda Government White Paper (1992) makes it clear that, PTAs and BOGs should continue to function as voluntary organizations that are mainly concerned with students' and teachers' welfare and overall development of the school. This may be done through paying school fees in time, fundraising for schools, donating, and participating in the planning for the allocation of these resources. However, several cases of mismanagement of school funds by the Head teachers continue to emerge in the presence of BOGs. Although more is known about the formal existence of BOGs in regard to their principles and practices in financial management in schools, little documentation has been made about impact of their level of participation on Head teachers' financial management practices.

1.1.2 Theoretical Background

The systems theory was used to guide this study. The theory states that organizations are divided into parts and all parts work together as a whole. Failure of one part of the organization to effectively perform its functions affects the performance of other parts and the organization as a whole. This theory has had a significant effect on management science and understanding of organizations (Walonick, 1993). It was preferred for this study because it considers a school as a system which receives inputs, converts these inputs into outputs and discharges them into the environment. Such inputs in the school which make up a system include people, finance, infrastructure, information and technology among others. These inputs pass through a process where they are planned, organized, motivated and controlled to meet the school's desired standards of which if BOGs effectively participated in would help in planning, motivating, coordinating and controlling these system inputs. Systems theory recognizes the various parts of the school, and in particular, the interrelations of the parts, such as the participation of central administration with teachers, the BOGs and PTA, support staff and students in effective use of resources. Since BOGs are involved in planning, motivating, controlling and coordinating as key managers, they can help in the integration of the other parts of the school system to effectively and efficiently function. This shows the relevance of the systems theory to this study.

1.1.3 Conceptual Background

School Board of Governors refers to a group of parents, educators and old students who are elected to see to it that there is smooth running of the school (Mandikela, 2006). In this study, SBOGs will be taken to refer to members of the School Board of Governors as spelt in the Uganda Education Act 13 (2008). "Head teacher" includes a Headmistress, Headmaster, Principal or Director of a school.

"Financial management is concerned with raising financial resources and their effective utilization towards achieving the organizational goals"(Maheshwari, 2011). In this study financial management is taken to mean financial planning, control and decision making. Whereas financial planning refers to a need to ensure that enough funding is available at the right time to meet the needs of the school, such as buying equipment, paying employees and buying stationery and other learning materials required in the school. Financial control involves helping the school ensure that it is meeting its objectives by addressing the issues of security and efficient use of assets and that the Head teacher acts in the best interest of stakeholders in accordance with school financial rules. Financial decision making relates to whether to increase salaries or not, whether to increase school fees or not, taking credit from suppliers or get an overdraft facility from a bank to finance short term deficits.

Participation is the sharing of power or the exercise of 'voice' in the affairs of the organization (Benveniste, 1977; Nkata, 1998). Nkata also summarizes Shaeffer's (1991) ideas about participation as consultation on a particular issue, involvement in service delivery, contribution of resources material and labor, participation in decision making processes and so on. For purposes of this research, SBOGs' Participation in financial management refers to the extent of involvement of SBOGs in Planning and controlling use of financial resources and keeping expenditure within approved budget.

Financial management practices in this study referred to the way financial resources were put into the use they are meant for especially by the Head teacher.

1.1.4 Contextual Background

In this study, the researcher undertook to establish the level of participation of BOGs in financial management in secondary schools in Kaberamaido district. Kaberamaido district was selected

because the researcher witnessed several cases in the district where the Head teachers were accused of financial mismanagement for example the Head teacher of Olomet secondary school was interdicted in 2004 for mismanaging school funds. Also in Kaberamaido secondary school, the teachers went on sit down strike in 2008 citing nonpayment of welfare allowances and salaries and the Head teacher was accused of diverting funds for his personal benefit. In the same school, during the period of 2008 to 2010 two Head teachers were transferred out on accusations of financial mismanagement. In a related case, the teachers of St. Paul secondary school Ocheru refused to report to school in 2012 demanding to be paid their accumulated welfare allowances and salary arrears before they would report to school for duty and they also accused the Head teacher for having misappropriated the funds meant to pay them.

In Kaberamaido district like other districts in Uganda, secondary education management is done by different bodies at different levels. For instance, at the district level, the District Education Officer, the Directorate of Education Standards and the CAO among others; while at school level, the BOGs manage secondary schools (Uganda Education Act, 2008). These bodies provide strategic management in both financial and other resources, thus contributing and facilitating the smooth operations, infrastructural development and provision of the teaching and learning materials and or resources. For example the BOGs oversee the activities of the schools and matters related to finance (World Bank, 2008a).

The Uganda Education Act 13 (2008) authorizes the BOGs to be in charge management of grants, tuition including any money contributed by parents for students' welfare, interest from investments and deposits, sale of surplus equipment, gifts and endowments from other sources. The Act also holds the Head teachers responsible for day to day expenditure of the school and to present an account of such expenditure to the BOGs from time to time as required by the Board

and present financial statements during every ordinary meeting of BOGs and a final balance sheet and auditor's report for the annual accounts at every Annual General Meeting. This indicates that the BOGs are responsible for grass root financial management in schools and any accountability presented to the Ministry of Education and Sports should have been approved by the Boards of Governors.

Effective management by Head teachers, BOGs and school staff are key factors in bringing about effective and efficient utilization of resources for the school to fulfill its purpose of learners' achievement and school improvement (Nyamusana, 2010). Management is an important element that harnesses the energies and commitment of teaching staff, pupils, non-teaching staff and parents, and provides a clear direction for the work and development of the school (Taylor, 2004; Ziraba, 2012). Good participation of BOGs in the Management of school finances ensures proper control and usage of funds for academic and development purposes (Azeem, 2010). It also helps in eliminating financial mismanagement.

Management of schools requires proper planning, directing, monitoring and controlling of resources which includes finance, examinations and student/staff records and information flow (Ramalho, 2006). However, many secondary schools in Uganda have weaknesses in the management of finances yet they have BOGs who are charged with the task of planning and providing oversight function to ensure effective and efficient use of financial resources (commission of inquiry on mismanagement of USE funds report, 2012).

1.2 Statement of the problem

The Ministry of Education and Sports created BOGs to help in close monitoring and be involved in financial management in secondary schools (Uganda Education Act, 2008). All secondary

schools in Kaberamaido district have BOGs who regularly organize Board meetings meant to discuss financial matters and budgets among other issues. Despite these oversight efforts by the BOGs, several media reports point to financial mismanagement by Head teachers in Kaberamaido and in Uganda as a whole (Akwetaireho, 2010; Agula, 2011). The Head teacher of one of the secondary schools in Kaberamaido district was interdicted in 2004 because of financial mismanagement. Among other media reports, Matovu, (cited in Uganda Radio Network (URN), 2013) reported that three Head teachers were interdicted by Kampala City Authority for alleged financial impropriety. The commission of inquiry into mismanagement of USE and UPE funds (2012) listed several schools where secondary school Head teachers mismanaged school funds. It is not clear why inappropriate financial practices persist in spite of the presence of Boards of Governors. This study therefore was intended to establish the effect of Boards of Governors' level of participation on Head teachers' financial management practices in the face of rampant financial mismanagement in secondary schools by Head teachers. This phenomenon needs to be investigated and understood because if it is not done, the Central and Local Governments including BOGs will continue to do things the same way while school funds continue to be mismanaged and service delivery suffers.

1.3 Purpose of the study

This study was intended to find out the effect of BOGs' level of participation in financial management on Head teachers' financial management practices in secondary schools in Kaberamaido district.

1.4 Research Objectives

The research was guided by the following objectives:

- i. To determine Boards of Governors perception on awareness of their responsibilities in school financial management practices in secondary schools in Kaberamaido district.
- ii. To establish the extent to which Boards of Governors participate in school financial management practices in secondary schools in Kaberamaido.
- iii. To find out the effect of Boards of Governors' participation in financial management on Head teachers' financial management practices in secondary schools in Kaberamaido district.
- iv. To find out the most effective financial management strategies Boards of Governors can use to enhance accountability by Head teachers. perception

1.5 Research questions

The following research questions guided the research study:

- i. What is the Boards of Governors perception on awareness of their responsibilities in school financial management practices in secondary schools in Kaberamaido district?
- ii. To what extent do Boards of Governors participate in financial management practices in secondary schools in Kaberamaido district?
- iii. What is the effect of Boards of Governors' participation in financial management on Head teachers' financial management practices in secondary schools in Kaberamaido district?
- iv. What are the most effective financial management strategies Boards of Governors can use to enhance accountability by Head teachers in secondary schools in Kaberamaido district?

1.6 Significance of the study

The study is expected to:

Provide an in-depth analysis of Boards of Governors' usefulness in financial management in secondary schools.

Offer to stakeholders (including education planners and managers at all levels, parents and students) information on the current level of involvement of BOGs in financial management and what enhances or hinders effective school financial management especially in Kaberamaido district.

Help administrators in the selected secondary schools realize the importance of Boards of Governors in influencing Head teachers' financial management practices.

Be beneficial to universal secondary education schools in Uganda as it seeks to ensure proper financial management in a bid to reducing misuse of meager funds sent to schools to facilitate learning.

Be useful to other scholars and academicians who will be sourcing for secondary data on related research topics.

1.7 Scope of the study

This provides the extent of the study in terms of content, geographical, time and sample size.

1.7.1 Content scope

The study covered the effect of Boards of Governors' participation in financial management on Head teachers' financial management practices in secondary schools in Kaberamaido district.

1.7.2 Geographical scope

The study was carried out in Kaberamaido district. The district is found in Eastern Uganda. It borders Soroti district to the South and East, Amuria district to the North East, Alebtong district to the North, Dokolo district to the North West and to the west, Amolatar district to the South west and kamuli district to the south. The area was purposely selected because of proximity and convenience creating accessibility of the information for the researcher.

1.7.3 Time scope

The study considered schools that started from 1982 to 2005. This period enabled to reach the schools with experienced members of Boards of Governors and also schools with longer financial management history. However, their management was studied from 2009 to 2013 to give the more recent participation status and its effect on Head teachers' financial management practices. These periods helped to evaluate the effect of Boards of Governors' participation in financial management on Head teachers' financial management practices in Kaberamaido district.

1.8 Conceptual frame work

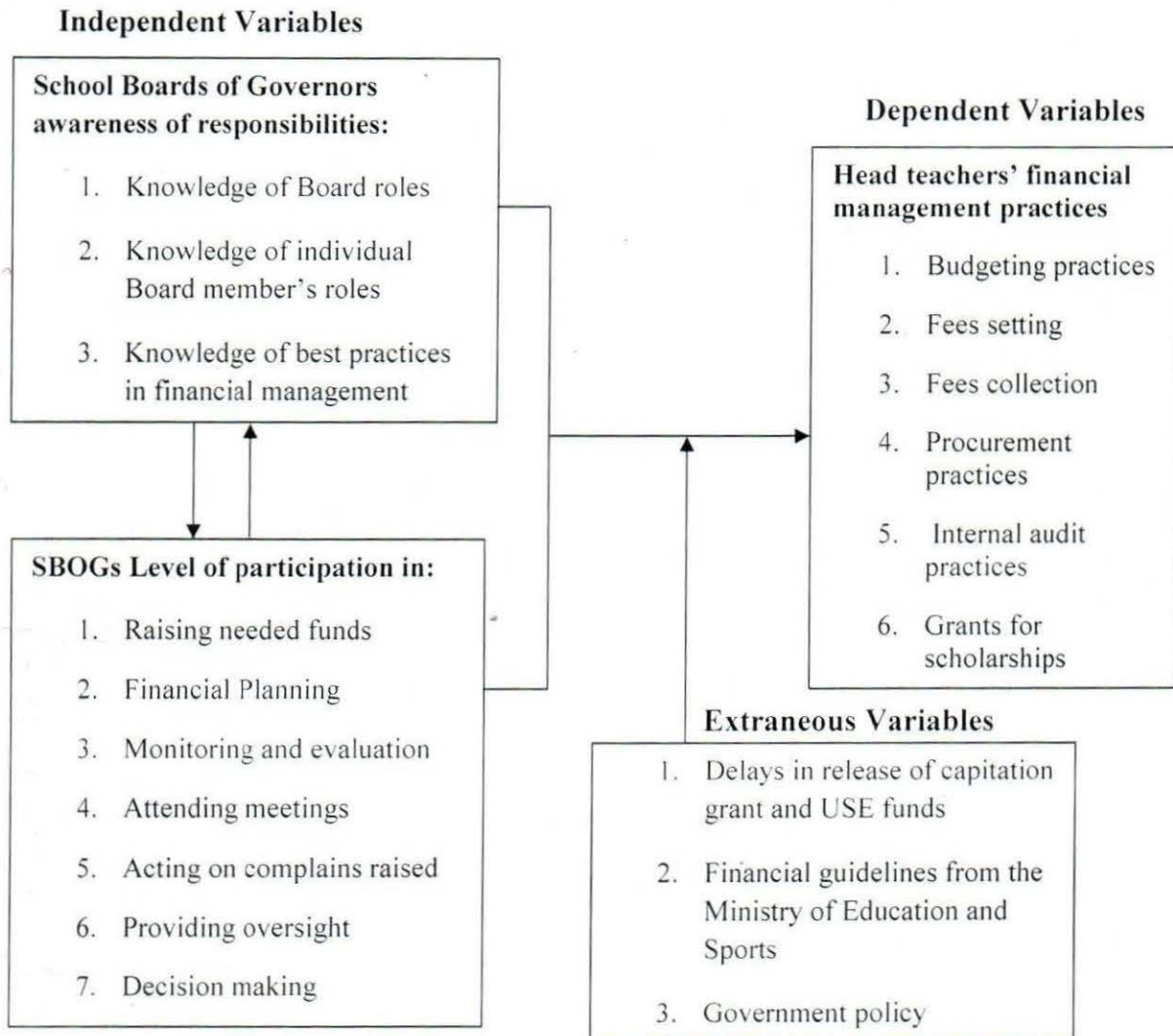


Figure 1.1 Conceptual frame work Adopted from Nyamusana G. 2010

From figure 1.1 above, Boards of Governors' participation in financial management is essential if schools have to deliver education services effectively and if schools' objectives have to be achieved. The model considers Boards of Governors' participation in school financial management in form of the roles and contributions they make and the extent to which their roles affect the Head teachers' financial management practices. However, effectiveness of their participation depends on the extent to which they know their roles, financial management

guidelines and good financial management practices they exhibit. The financial management roles to be considered or in which School Boards of Governors ought to involve themselves in influencing Head teachers' financial management practices include Financial Planning, Monitoring and evaluation, Attending meetings, Acting on complains raised on financial matters, Providing oversight and Decision making. With proper participation of School Boards of Governors in financial management, the positive aspects are: proper payment of school fees, observation of value for money when purchasing scholastic materials, facilitation of performing teachers, prompt payment of salaries, allowances and suppliers, observing procurement procedures, proper accountability and order in financial records. The negative effects which arise out of poor participation include poor facilitation of teachers, delayed payment of salaries, allowances and suppliers, embezzlement of school funds, overpriced expenditure on scholastic materials and infrastructure, inadequate financial records, shortage of funds, disorderliness in financial activities and forged accountability.

The negative effects may lead to poor financial management practices and poor performance in all managerial activities including academics while positive effects are more likely to generate efficient and effective management and use of funds which improves general management and academic performance. Although Bercher (1984) recognizes significance in parents' role play in this case SBOGs and how they influence education programs, the model above indicates that there are extraneous variables that may also affect the Head teachers' financial management practices. These are delayed release of funds by government, Government policy and financial guidelines issued by the ministry of Education and Sports to be followed when spending money in schools which tend to tie a big percentage of money to non priority votes of the school.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

Literature review is a summary of previous researches, work or studies by other earlier researchers or authors. It is an attempt to read what other people did before and extract the relevant information for the research topic. The researcher used primary, secondary and tertiary sources of literature review. This chapter presents theoretical review and review of related literature arranged in themes according to the objectives of the study.

2.1 Theoretical Review

As discussed in chapter one, systems theory guided this study. Kuhn (1974) described a system as either controlled or uncontrolled. In controlled systems, information is sensed and changes are effected in response to the information. A controlled (cybernetic) system maintains at least one system variable within some specified range, or if the variable goes outside the range, the system moves to bring the variable back into the range. This control is internal to the system. The field of cybernetics is the discipline of maintaining order in systems. In a school setting for example, the BOGs maintain control of Head teacher's financial management practices using financial guidelines set by the Ministry of Education and Sports and resolutions passed during meetings. If information comes from the BOGs to the Head teacher that his financial management practices are not proper, the Head teacher changes his financial management practices in response to that particular information. So this idea was used to examine the effect of Boards of Governors' (sub-system) participation in financial management on Head teachers' financial management practices which reflect school financial management practices (system).

2.2 Boards of Governors' perception on their awareness of responsibilities in school financial management

Boards of Governors have many responsibilities, but none is more important than financial oversight. The Government white paper (1992) states the role of BOGs in school financial management as to participate in financial planning process and monitoring schools' finances. Their responsibility involves financial mobilization and monitoring the performance of the school (World Bank, 2008). Boards of Governors set secondary school fees using government guidelines, and ensure sound financial management, the mobilization of resources, the setting of priorities for spending and seeing that all expenditures are authorized (the Uganda Education Act 13 2008). School Boards of Governors have the responsibility of verifying expenditure before signing cheques, making a follow up on items purchased and approving financial accountability (Diara, 2003). If the BOGs know their responsibilities in school financial management, they would be able to control misappropriation of funds by Head teachers. However, several cases of mismanagement of funds by Head teachers emerge in the presence of BOGs. It is against this background that the researcher was interested in finding out whether BOGs in Kaberamaido district actually know their managerial roles and responsibilities in financial management and the contribution their participation could be having on Head teachers' financial management practices.

The BOGs have the responsibility of holding meetings regularly and on a schedule set by policy to discuss the dispatch of school business which includes financial matters of the school. According to the Education Act 13 (2008), a Board shall ordinarily meet at least three times in a year at intervals not exceeding four months and one of those meetings of the Board in each year shall be designated by the Board as its Annual General Meeting. It is in such meetings that financial

matters of the schools are discussed among other issues (Common Wealth Secretariat, 2009). However, in rural areas, BOGs' financial literacy levels tend to hinder their participation in financial management related discussions (Nyamusana, 2010). While those with financial literacy tend to be residing far away from schools attending to their job related duties (Diara, 2003). The researcher aimed at finding out whether BOGs in Kaberamaido district attend those meetings and the contributions they make during those meetings in relation to financial management responsibilities.

The SBOGs have the function of providing a foundation for planning and implementing a financial strategy for the school as well as providing an operational cost-time framework for the implementation of school programmes (Mandikela, 2006). The SBOG has the responsibility to cause the school annual budgets to be prepared, approved, and submitted to the appropriate education authority for the provision of government grants for the operation of the school in the ensuing year (the Uganda Education Act, 2008). Wanderi (2008) also notes that BOGs have the role of auditing and regulating the expenditure by the administration to ensure that funds are spent objectively. The BOGs may cause an annual survey of the school to be conducted to verify the physical operation of the school in relation to the financial expenditure incurred during the year (Common Wealth Secretariat, 2009). The researcher therefore intended to find out BOGs perception in knowing these responsibilities and the extent to which they participate.

The BOGs hold the Head teachers of the schools responsible for the effective operation of the schools and for the provision of information to the Boards to enable them to be current and to make informed decisions on the school (Azeem, 2010). The Uganda Education Act 13 (2008) states that the Head teachers at least once a year, furnish report on their conduct of the affairs of the schools and such other information as the Permanent Secretary, Chief Administrative Officer

or Town Clerk may require to be furnished to the Board, and the Permanent Secretary, Chief Administrative Officer or Town Clerk. However, policy guidelines differ from practice. It is not known whether BOGs evaluate the relevance of financial information presented by Head teachers and use it for making informed decisions or it is left to the Head teachers to decide on what to do.

Carnie (2003) shows that there is a need to offer opportunities to parents in order to participate in decision making processes that focus on the achievement of school objectives. He further noted that Parents need to participate in matters pertaining to strategic planning, policies, budgeting and cyclical evaluation programs. While agreeing with the author, the study was intended to discuss what might happen to Head teachers' financial management practices if BOGs do not know their responsibilities and do not actively participate in financial management related roles in schools. This study addressed the case of Kaberamaido district where there were complaints of poor financial management by Head teachers, meaning that the relationship between Boards of Governors' participation in school financial management and Head teachers' financial management practices was probed, to empirically establish as to whether Boards of Governors knew their responsibilities and participated in school financial management.

2.3 Boards of Governors' participation in school financial management

The Government white paper (1992) recommends BOGs' role play in school management. This suggests that BOGs participation in school management is desirable and could lead to improved financial management among other benefits. The study was intended to find out the extent to which BOGs in Kaberamaido actually participate in their financial managerial roles and responsibilities and the contribution this participation could be having on Head teachers' financial management practices.

According to Inman-Freitas (1991), BOGs can use the strategy of seeking and comparing prices for all purchases, and ensure the Head teachers pay all bills promptly if discounts are involved. This therefore would help to reduce over exaggeration of prices by the Head teachers. While agreeing with Inman-freitas, BOGs therefore need to ensure that the Head teachers follow the public procurement and disposal Act 2003 procedures of purchasing and disposing school Assets. School Boards of Governors are charged with the responsibility of administering, planning and management of everything related to school funds, assets and the budget of the school (Onderi & Makori, 2013). Besides undertaking management roles, they also play a significant role in monitoring funds (Tatlah & Muhammad, 2012). However, in South Africa, a number of educators felt that SBOGs lacked confidence and also were not sure about their duties (Van Wyk, 2007; Onderi and Makori, 2013) and therefore depended on the Head teachers who used their professional power and information advantage to the SBOGs. This made them less effective in discharging their duties. The study was therefore intended to find out the level at which Boards of Governors participate in school financial management strategies.

School Boards of Governors should involve many participants in the process of constructing the budget, notably including staff and parents among others (Nyamusana, 2010). They should develop and apply a clear sense of priorities as budgets are planned. However, Azeem (2010) noted that School record-keeping was generally poor, Records were hard to locate particularly where there were newly appointed or newly transferred Head teachers. Boards of Governors lacked knowledge of financial issues (Van Wyk, 2007, Kindiki, 2009). Poor record-keeping and knowledge of finances reduced public access to school financial information (Azeem, 2010). He further noted that most parents did not know they had the right to access such information. This showed low level of participation of SBOGs in financial management. However, Azeem was

concerned in establishing only the level of participation of SBOGs in financial management but did not look at the effect of the level of participation on Head teachers' financial management practices. Therefore the researcher intended to investigate the level of participation of BOGs in financial management and its effect on Head teachers' financial management practices in secondary schools in Kaberamaido district.

Buatsi (2010) reported that only a few BOGs members are involved in school financial management yet control over the use of the Capitation Grant and Universal secondary education funds is placed under the SBOGs. The purpose of this research was therefore to establish the extent to which BOGs effectively participate in controlling malpractices, improving resource flows to secondary schools, and preventing resource leakages in secondary schools in Kaberamaido district.

2.4 School Boards of Governors' participation and Head teachers' financial management practices

Having a less bureaucratic and evidence-based review of financial practices in schools is fine in principle, but many schools are now concerned that the SBOGs lack , guidance and enough rigidity to ensure that best practice is delivered, adhered to and monitored (Amyas Morse, 2012). He further noted that with increasing levels of fraud taking place in schools and appearing in the press there would appear to be a direct correlation between a reduction in the controls and monitoring of schools finance and the ease with which fraud can be committed. It was against this background that the researcher had the belief that BOGs' participation in school financial management could be influencing Head teachers' financial management practices hence the need to investigate.

According to Azeem (2010), few parents, BOG or PTA members were involved in school financial management, though the opportunity for participation existed. Nyamusana (2010) on the other hand notes that parents have not been involved in the management of school finances, which has led to financial resources constraints. This could have come as a result of Head teachers' financial management practices. On the other hand Azeem (2010) reported that in some schools, Head Teachers stated that they could not prepare budgets until they knew how much money they were going to receive. Some of the schools aggregated budgets and did not budget for individual items. In other schools, information records were scattered, incomplete (as some expenditures were not recorded) or unavailable (Azeem, 2010). Similarly, McInerney (2012) stated that BOGs cannot adequately access information about their schools and cannot make sense of data they get. This mixture of findings seems to suggest that BOGs may actively participate in school financial management but are manipulated by Head teachers who misappropriate school funds for personal gains. This prompted the researcher to find out the extent to which bad or good financial management practices used by the Head teachers may be attributed to BOGs' level of participation in school financial management.

Carnie (2003) notes that Parents need to participate in matters pertaining to strategic planning, policies, budgeting and cyclical evaluation programs. It was further stated that no administrator can effectively perform all administrative functions alone (Gorton 1983, Kaggwa 2003). School administrators have always called upon BOGs to get involved in financial management in terms of approving school fees increments, budgeting, approving expenditures and mobilizing parents to support the school among others things (Nyamusana, 2010). All these emphasized the importance of BOGs participation in financial management. However, they did not find out the effect of BOGs level of participation and Head teachers' financial management practices. There

may be low level of participation by BOGs yet the Head teachers spend school finances according to guidelines. The misappropriation may be incidentally because of dishonest Head teachers who use trickery to embezzle school funds. This prompted the researcher to collect data from schools in order to establish the relationship between BOGs' participation and Head teachers' financial management practices.

Buatsi (2010) reported that the Capitation Grant and Universal secondary education funds have a clear framework of responsibilities and operational procedures for their efficient use. Control over the use of these funds is placed under the SBOGs. He further, noted that only a few BOG members are involved in school financial management. However, it was reported that many school Head teachers often influence the selection of "less educated BOGs members who will rarely question their ineptitude in the running of the schools" (World Bank, 2008). In the process they end up appointing close relatives or less qualified members of the BOGs who cannot take independent actions in financial management practices Head teachers use (Van Wyk, 2007; World Bank, 2008). The purpose of this research was therefore to test if Boards of Governors are effective in controlling malpractices, improving resource flows to secondary schools, and preventing resource leakages.

2.5 Effective financial management Strategies School Boards of Governors can use to enhance accountability by Head teachers

According to Azeem (2010), SBOGs' members must be educated about their rights and roles in school management so that they can participate more actively in school governance. He further noted that BOGs' members should be trained in basic planning and financial management so that they can track school resources and help reduce leakages and corruption. Sang and Sang (2011) note that management by Boards should be strengthened by defining its structures, process and

personnel for creating an efficient school system where learning is considered as a priority. They further acknowledged that there is a dire need, to develop a training curriculum for Board members that include new subjects which will equip the BOGs with basic working knowledge in accounting, planning, financial management and project management. Issues have been reported regarding effectiveness of BOGs partly due to lack of appropriate skills, knowledge and understanding and partly due to poor educational background (Van Wyk, 2007; Kindiki, 2009). There was therefore need to find out the best strategies of enabling BOGs to effectively participate in school financial management. This would help in reducing financial mismanagement since well informed BOGs would be involved in monitoring and supervising school finances.

The Government white paper (1992) also recommended for development of training materials to be used for training BOGs and parents for effective participation in school management. Kindiki (2009) also reports that many SBOGs members are incompetent in school management because majority of them have low level of education and lack the necessary skills and experience in education and therefore they are compromising their services to the schools. This study attempted to inquire about training needs of BOGs in Kaberamaido district that would ensure they hold Head teachers accountable for school finances.

Parents' confidence in their own intellectual abilities is the most salient predictor of their participation in children's schooling (Eccless and Harold, 1996; Nancy and Lorraine, 2004). Parents need to be guided on the knowledge and skills of secondary school management (Nyamusana, 2010). The study was intended to collect data from stakeholders in order to make necessary recommendations on the effective financial management strategies that can be used to

ensure proper management of school funds by Head teachers and improve on participation of SBOGs in financial management.

In summary, this chapter shows that concerned people have studied School Boards of Governors' responsibilities, level of participation and how they can participate in school financial management. Onderi and Makori (2013) studied about participation of BOGs and training needs to improve participation while World Bank (2008), Diara (2003) and Nyamusana (2010) discussed about hindrances to effective participation and responsibilities of BOGs. World Bank (2008), Azeem (2010) and McInerney (2012) studied ways through which Head teachers influence SBOGs' participation in financial management. Most of these studies were carried out side Uganda and all were conducted outside Kaberamaido district. There is therefore a need to assess the situation in Kaberamaido district where there were more cases of financial mismanagement in secondary schools in the presence of SBOGs.

BOGs are charged with the responsibility of approving school fees, approving budgets and expenditure, monitoring physical accountability while ensuring value for money, attending meetings to discuss school business and acting on complaints raised on financial matters among other responsibilities. If all these are properly followed by the BOGs, the Head teachers would be cautious to follow financial guidelines thus eliminating financial mismanagement in secondary schools. However, a lot remains about whether Head teachers' financial management practices can be geared towards proper financial management any better without School Boards of Governors' participation inducing proper financial management by Head teachers. After a successful study, the researcher hoped to make a contribution towards whether Head teachers' financial management practices can be independent of the level of School Boards of Governors' participation in financial management.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the methodology used to carry out the study. It explains the design, description of the sources of data, population, sample size, sampling techniques and procedure, data collection instruments, methods of testing the validity and reliability of instruments, the research procedure that was followed, the data management and analysis techniques that was used in conducting the study and ethical considerations that were followed.

3.1 Research design

A research design is a detailed outline of how an investigation will take place (Opedun, 2013). A research design typically includes how data is collected, instruments employed, how the instruments are used and the means for analyzing data collected. A descriptive cross sectional survey research design was used. According to Amin (2005) this is one of the most commonly used research methods in social sciences and is used to gather data from a sample of a population at a particular time. In this study, both quantitative and qualitative techniques were employed in data collection process, analysis, presentation and discussion of findings. Quantitative method was used in order to establish the extent and rate of the problem.

3.2 Population and Sampling Techniques

This section discusses target population, sample, sample procedure and sampling techniques involved in the study.

3.2.1 Target/Accessible Population

Gay (1992) defines population as the complete collection or universe of all the elements of units that are of interest to a researcher in a particular study. The study population included 143 members of School Boards of Governors (includes 11 Head teachers), 11 School Bursars, 11 Chairpersons of staff finance committees and 11 Chairpersons of procurement units of secondary schools of Kaberamaido district. Eight retired secondary school Head teachers in Kaberamaido district were also part of the target population. Therefore the target population was 184 members. Members of Boards of Governors participated because they are directly involved in planning and controlling school funds. Retired Head teachers, Bursars, Chairpersons of staff finance committees and Chairpersons of procurement units were involved because they were taken as key informers. These were chosen because they were likely to be knowledgeable and informative about the Boards of Governors' participation in school financial management and the Head teachers' financial practices.

3.2.2 Sample Size

The study was carried out in eight (8) selected secondary schools out of eleven (11) schools started in the period of 1982 to 2005 in Kaberamaido district. Stratified random sampling was used to select four (4) schools from each of the two (2) counties in Kaberamaido district. Stratified random sampling was used to ensure equal representation of the counties and eliminate bias in the selection process.

Selecting an appropriate sample size is a critical aspect in research with particular reference to this study. Since the members of Boards of Governors and other stakeholders who handle financial matters in schools are many but also scattered in different places even outside the

district, a sample of 93 is convincing enough as a true representative and this was considered for the purpose of this study. Sample size of 93 is in conformity with Roscoe's (1975) rule of thumb, sample size between 30 and 500 being sufficient.

3.2.3 Sample procedure and Sampling techniques

Stratified random sampling was used to select schools. The schools were put in two groups according to the counties and 4 schools were randomly selected from each group giving a sample of 8 schools for the study. The sample of Chairpersons of Boards of Governors was selected using multi-stage sampling. Members of the foundation bodies were put in 2 groups that is to say those who are chairpersons and those who are not chairpersons. The group of chairpersons was then purposively selected. The chairpersons were further put into 2 groups, those from selected schools for the study and those from schools which were not selected. Chairpersons from the schools selected for the study were purposively chosen to participate in the study.

Other categories of members of school Boards of Governors other than Head teachers were chosen using stratified random sampling. They were grouped according to the interest groups they represent and then members from each group were randomly selected to participate in the study. Serving Head teachers, school Bursars, Chairpersons of staff finance committees and Chairpersons of procurement units were selected using simple random sampling technique. Here members of each category were put together and 8 members were randomly drawn from the pool of 11. The retired Head teachers were selected using 'grab sampling'/convenience sampling where the first five respondents the researcher met participated in the study.

Simple random sampling was used for this study because it enabled the researcher to choose respondents without bias and it was also used on categories with homogeneous characteristics.

Stratified random sampling was used to ensure proportional representation of various categories of representatives to the Boards of Governors and ‘grab sampling’/convenience sampling was used to reach the respondents whom the researcher could meet any time during data collection. Convenience sampling was used because of difficulty in finding and making meeting arrangements with the required respondents.

Table 3.1: Target population, sample of respondents and sampling techniques that were involved in the study.

CATEGORY	TARGET POPULATION	SAMPLE	SAMPLING TECHNIQUE(S)
Chairpersons of Boards of Governors/ members of foundation bodies	55	8	Multi-stage sampling
Local council representatives to the Boards of Governors	22	8	Stratified random
Parents representatives to the Boards of Governors	22	16	Stratified random
Teachers representatives to the Boards of Governors	22	16	Stratified random
Old students representatives	11	8	Stratified random
Head teachers	11	8	Simple random
Retired Head teachers	8	5	Convenience sampling
Bursars	11	8	Simple random
Chairpersons of procurement units	11	8	Simple random
Chairpersons of staff finance committees	11	8	Simple random
Total	184	93	

Source: primary data

3.3 Sources of data

Two sources of data were used for the purpose of this research. These were primary and secondary sources.

3.3.1 Primary data source

According to Roston (2001), primary data is that kind of data that has been gathered for the first time and it has never been reported anywhere. It is therefore an original piece of work done by an author. Shortcomings of secondary data source such as out datedness and inadequacy in terms of coverage necessitated the use of primary data source for the first hand data. Self administered questionnaires and oral interviews were used to gather data.

3.3.2 Secondary data source

Roston (2001) defines secondary data as data that is available and already reported by other scholars. It is a summary or synthesis of somebody's work by other people. It included news papers, text books, internet, magazines and policy documents among others. The researcher requested to have a look at financial records and minutes of meetings of Boards of Governors among other documents to gather secondary data.

3.4 Data collection methods

The research methods of data collection that were adopted in this study included questionnaire, interview and documentary content analysis. The questionnaire method was selected to collect data for the research because it ensured quantifiable responses for the same items from all respondents. Furthermore, it saves both time and cost to distribute and analyze. Interview was used to provide a deeper understanding of the issues being investigated, and to complement and provide deeper insights into the findings of the quantitative analysis. Documentary analysis was used to serve as a source of old information other than literature review and to triangulate the information got from the questionnaire and interview methods.

3.4.1 The research instruments

Bailey (1994) defines research instruments as the devices/ tools used by the researcher to translate and transform attributes into measurable entities. They are devices used to collect data to answer research questions. Self constructed instruments were used to collect data. The instruments which were used in this study included questionnaires, interview guides and documentary sources.

A questionnaire is a set of questions or statements to which the respondents provide responses in writing in order to provide information about something. Questionnaires were used for data collection from the bursars, Chairpersons of procurement units, chairpersons of staff finance committees, and teaching staff, parents, old students, and local council representatives to the Boards of Governors. Closed and open ended questions were included in questionnaires to enable respondents give their views. Questionnaires were expected to enable the researcher obtain results within a considerably short time. Amin (2005) confirms the usefulness of questionnaires in terms of their simplicity, time used and easiness for a researcher to administer. The questionnaires had 5 sections marked section A to E. Section A was used to collect information for the background of the respondents while sections B to E were used to collect data for answering research questions one to four respectively. The responses were measured with a modified four-point Likert-type rating scale, where strongly Agree (SA) = 1; Agree (A) = 2; Disagree (SD) = 3; Strongly Disagree (D) = 4.

The researcher opted to use interviews because they improve on the understanding and the credibility of the study and they lead to deeper understanding of the topic (James 1997; Ziraba 2012). Mugenda and Mugenda (2003) and Amin (2005) observe that interviews are useful since they fetch a variety of ideas needed for the study. The researcher used semi-structured interview

and interview guide consisted of open ended questions. Oral interviews were conducted by the researcher to collect data from the Head teachers and Chairpersons of School Boards of Governors.

The researcher also used existing records and documents that were related to the study to collect data. Such documents included reports and communications from the Ministry of Education and Sports, Board of Governors meeting minutes, annual financial statements presented during Annual General Meetings of Boards of Governors and Parents Teachers Associations of the schools involved in the study.

3.4.2 Research procedure

The research was conducted using the following procedure:

The researcher asked for and obtained an introductory letter from the Head of department Educational Planning and Management Kyambogo University which was to introduce him to the respective school managers, seeking to carry out research in respective schools. With permission, the researcher went to the secondary schools within the study area and accessed documentary sources, circulated the questionnaires to the respondents and conducted interviews to collect data from each of the schools that participated in the study.

The researcher used individual interviews. This enabled the researcher to meet respondents personally and get in tune with them, discovered how they perceived reality in different ways, clarified issues and asked follow up questions. The researcher conducted individual interviews with Head teachers and Chairpersons Boards of Governors purposefully selected from each school and this ensured that only respondents who were rich in school financial management information and knowledge were interviewed. Interviews were conducted in respective schools

where the Head teachers and Chairpersons Boards of Governors work. Head teachers and Chairpersons Boards of Governors were interviewed because they have direct influence on the way school funds are used. The retired Head teachers were interviewed because they were likely to give detailed information about Head teachers' financial management practices and how the Head teachers' financial decisions override the SBOGs' decisions.

The researcher arranged to interview the Head teachers and the Chairperson BOGs at their respective schools by making appointments with them while the retired Head teachers were interviewed at their residences or places of business. The researcher first explained to each interviewee the purpose of the research and assured them their responses were confidential and were to be used for the purpose of research only. A few minutes of the interview were spent on small talk to establish rapport. Questions were read by the researcher as the interviewees gave their responses. The responses were written by the researcher in a note book. Electronic recording of responses was avoided as the respondents could fear to give accurate information. However, to know that the correct responses had been written, the researcher re-read the responses written to the respondent to confirm whether the right responses had been written. However, three of the Head teachers requested to be given the interview guides so that they would write and submit written responses as they did not want to give verbal responses for fear of secrete recording. They also gave an excuse of not having time for the interview. At the end of the interview the researcher thanked the interviewees for their participation in the study.

The researcher also distributed questionnaires to the respondents in the selected schools after explaining to them the purpose of the research. The researcher himself distributed and retrieved questionnaires from the respondents who were within schools such as Bursars, Chairpersons of procurement units, teachers' representatives to the Board and Chairpersons of staff finance

committees. Research assistants were sent to deliver the questionnaires to the parents, Local Council and Old students' representatives to the Board. The filled questionnaires were returned to the respective schools where the researcher picked them from the research assistants. The researcher thanked both the respondents and the research assistants for their participation in the study.

In order to carry out documentary analysis, the researcher requested for the minutes of Boards of Governors' meetings, annual financial statements/records presented during Annual General Meetings, letters of financial misappropriation complaints if any, Visitors book, procurement units' records and financial reports and communications from the Ministry of Education and Sports. Documentary review was conducted by the researcher within respective schools in a place designated by the custodians of such records. Short notes were made out of the documentary review to enable triangulation with information collected through the questionnaires and interview guides.

3.5 Validity and Reliability of the instruments

This section discusses how instruments used in the study were tested for validity and reliability.

3.5.1 Validity of research instruments

As described by Amin (2005), validity is the degree to which a test measures what it is supposed to measure. To ensure validity of research instruments; pilot testing of copies of questionnaires was carried out. This helped to assess the appropriateness of sentence construction, comprehensiveness of instruments, language clarity, ability to tap information from respondents, acceptability in terms of length and ethical considerations for the respondents. Comments were received on the acceptability of the instruments vis-à-vis, length

and the privacy of respondents. These comments were helpful in designing the final instruments that were used to generate data.

In order to establish content validity, two experts were requested to judge items in the instruments in order to discover their validity where the items in the instruments were judged as relevant or irrelevant. The results of the judgment were summarized as in table 3.5a.

Table 3.5a: Rating of reliability of the instruments

Instrument	Judge 1	Judge 2
Relevant	22	20
Irrelevant	2	4

Source: Primary data

Results from the ratings were used to compute content validity index (CVI) using the following formula:

$$CVI = \frac{\text{Average number of items judged relevant by both experts}}{\text{Total number of items in the instruments}} \times 100$$

Total number of items = 24

Judge 1= 22,

Judge 2=20

$$\text{Average number of items judged relevant} = \frac{22 + 20}{2}$$

$$= \frac{42}{2}$$

$$=21$$

$$CVI = \frac{21}{24} \times 100$$

Content Validity Index = **88%**

Since CVI percentage was more than 50%, the instruments were effective, valid and relevant.

Qualitative validity of instruments was guaranteed by processing data into manageable proportions through editing, coding, and tabulation methods. Data collected was checked while still in the field to ensure that all questions were answered. Contradictory information was removed when found useless. By coding, answers to each item on the questionnaire were classified into meaning full categories. Tallying and Tabulation was used to obtain frequencies and percentages of each item.

3.5.2 Reliability of research instruments

Reliability of an instrument being the consistency of an instrument in measuring what it is intended to measure was established using the Inter-rater reliability index (IRRI) after the items in the instruments were ranked by different raters. The raters were given the scale for rating items as Very good 5, Good 4, Fairly good 3, Weak 2 and Very weak 1. Results of the rating were summarized in table 3.5b.

Table 3.5b: Ranking of items in the instruments to determine reliability

Item	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Rater 1	5	4	4	5	5	3	3	3	2	4	5	5	3	3	2	3	5	5	4	3	5	4	5	4
Rater 2	5	3	4	5	5	3	4	3	2	3	5	5	3	4	3	3	5	4	4	3	5	4	5	4

Source: Primary data

Very good - 08

Good - 04

Fairly good - 05

Weak - 01

Very weak - 00

Total = 18

The reliability was calculated using the formula given below:

$$IRRI = \frac{\text{Number of items given similar ranking}}{\text{Number of items in the instruments}} \times 100$$

Total number of items in with similar ranking = 18

Total number of items in the instrument = 24

$$IRRI = \frac{18}{24} \times 100$$

$$IRRI = 75\%$$

Since the IRRI was 75%, the instruments used in the study were reliable because it was above average.

3.6 Ethical considerations

To be ethical is to conform to accepted professional practices (Webster's Dictionary, 1968). Before interviews and administration of questionnaires the researcher fully explained the objectives of the study to all the respondents. In addition, their consent was sought and their right to confidentiality assured before interviewing and distributing questionnaires. Furthermore, the researcher fully observed their right to privacy and anonymity by not asking them to write or

mention their names and names of the schools. The researcher also thanked the respondents for their participation in the study.

3.7 Data management and analysis

The responses to the close-ended items in the data collection instruments were assigned codes and labels. Frequency counts of the responses were obtained to generate descriptive information about the respondents who participated in the study and to illustrate the general trend of findings on the various variables that were under investigation. This involved the use of percentages, tables and charts because, according to Mugenda and Mugenda (2003) and Sarantakos (1998), they help to summarize large quantities of data whilst making the report reader friendly. Some of the responses to open ended items in questionnaires were presented as quotes while others were tabulated after obtaining frequency counts. Regression analysis was used to determine the degree of the relationship between SBOGs participation and Head teachers' financial management practices.

Each interview schedule was edited before leaving each respondent; it was cross checked for uniformity, accuracy, completeness and consistency of information. Some data was coded and tabulated using frequency tables. Pie charts were also used to describe some of the findings. Some of the responses from interviews were presented as quotes.

Relevant documents such as School Boards of Governors minutes of meetings, school financial reports and other important documents were consulted for triangulation purposes; data was refined; categorized into sub themes of the study and conclusions drawn.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.0 Introduction

This chapter presents the findings of the study. The study was carried out to establish the effect of School Boards of Governors' (SBOGs') level of participation on Head teachers' financial management practices in secondary schools in Kaberamaido district. The study was centered on the responses to the four research questions; however, background information about the Schools and respondents was presented because it was important in interpreting the data collected. The findings were presented in tables and charts/graphs. Therefore, this chapter is divided into four sub sections namely response rate, background information about the schools and respondents, and research questions that the study sought to answer.

4.1 Response rate

Interviews were conducted with 20 respondents out of 21 respondents. One Chairperson of Board of Governors was not interviewed as he could not be reached during data collection. All the 8 Head teachers and 5 Retired Head teachers were interviewed.

Analysis of documents was conducted in all the 8 schools selected for the study. All the necessary documents were provided for analysis to the researcher.

A total of 72 questionnaires were presented to the respondents. Questionnaires returned with responses were 68 and 4 were returned without responses (one School Bursar did not accept to answer the questionnaire while 3 Schools out of 8 sampled did not have Staff finance committees

where the Chairpersons would have field). The summary of return rate of questionnaires is presented in the table below:

Table 4.1: The questionnaires presented, returned with and without responses per category of respondents.

Category of respondents	Questionnaires presented	Questionnaires returned with responses	percentage (%)	Questionnaires returned without responses	percentage (%)
Teachers' representatives to BOGs	16	16	100	00	00
Parents' representatives to BOGs	16	16	100	00	00
Local Council representatives to BOGs	8	8	100	00	00
Old Students' representatives to BOGs	8	8	100	00	00
Bursars	8	7	87.5	01	12.5
Chairpersons of procurement units	8	8	100	00	00
Chairpersons of staff finance committees	8	5	62.5	03	37.5
Total	72	68	AV. 92.9	04	AV. 7.1

Source: primary data

Table 4.1 above shows that the average number of questionnaires returned with responses was 92.9% which is a high representation of the opinions of the targeted respondents.

In summary out of 93 respondents targeted, views from 88 were obtained. This represented 95% of the respondents and this gives very high presentation of the opinions of the target population.

4.2 Background information about the schools and respondents

Relevant information about the respondents who participated in the study related to their level of education attained, field of study, position held and years of service in the position. These could help to explain the extent to which respondents were knowledgeable in financial management and the influence they had in participation especially in case of members of BOGs. Information on schools' Head teachers' financial management history was relevant in confirming the existence of the problem of financial mismanagement. Therefore the information involving these variables was obtained and the findings were summarized as below.

In order to find the level of education attained and the field of study of each respondent, they were asked to indicate in the questionnaires the level of education reached and the field of study in case post secondary education qualification was attained. The responses of the respondents were summarized as shown in table 4.2a below.

Table 4.2a: Distribution of respondents who participated in the study by level of education and field of study

Variable	Category	Frequency (F)	Percentage (%)
Level of Education	primary	00	00
	'O' level	15	17.0
	'A' level	05	5.7
	University	38	43.2
	Other tertiary institutions	30	34.1
	Total		88
Field of study	Education	55	62.5
	Finance related	08	9.1
	Theology	04	4.5
	Public administration	01	1.1
	None	20	22.7
	Total	88	100

Source: primary data

In table 4.2a, it is clear that most of the respondents involved in the study had attained at least a diploma or degree with only 17% and 6% having completed 'O' and 'A' levels respectively. This was important in knowing the extent to which respondents were knowledgeable about the variables that were involved in the study and the extent to which the data they provided could be generalized to the population. Information on the field of study was also collected and this shows that only 9% of the respondents had attained a qualification in finance of which only one

respondent was a member of Board of Governors while the others were school Bursars. Majority of the respondents had trained in Education (63%) whereas 5% trained in Theology, 1% Public Administration and 23% had not attained a specialized training and these were mainly Parents' and Local Council representatives to the BOGs.

The respondents were also requested to fill in the questionnaires their titles to show the positions they held in respective schools and the results were summarized as given in table 4.2b below.

Table 4.2b: Distribution of respondents by Title

Variable	Category	Frequency (F)	Percentage (%)
Title	Members of BOGs	48	54.5
	Bursars	7	8
	Chairpersons of Procurement Units	8	9.1
	Chairpersons of staff finance committees	5	5.7
	Chairpersons of BOGs	7	8
	Head teachers	8	9.1
	Retired Head teachers	5	5.7
	Total		88

Source: Primary data

Table 4.2b Shows that a cross section of Knowledgeable respondents about BOGs participation and financial management practices (Members of BOGs, 55%; Bursars, 8%; Chairpersons Procurement Units, 9%; Chairpersons Staff Finance Committees, 6%; Chairpersons BOGs, 8%; Head teachers, 9%) in the schools were involved in the study. This implies that the conclusions

based on the data that they provided were trustable as credible since they were generated from key categories of stakeholders who handle financial issues in secondary schools. Also to confirm information given by the serving respondents, Retired Head teachers (6%) were also involved in the study so as to reveal any information the serving respondents could hide and to act as a control group.

In order to know the period of time taken by the respondents serving in their positions, they were asked to fill in questionnaires the number of years taken while serving in their current positions and the results were summarized as in table 4.2c below.

Table 4.2c: Distribution of respondents by years taken in the current position

Category	F	Years taken and percentage							
		1-3	%	4-6	%	7-9	%	10 and above	%
Members of BOGs	48	19	39.6	25	52.1	4	8.3	-	-
Bursars	7	1	14.3	3	42.9	2	28.6	1	14.3
Chairpersons of Procurement Units	8	3	37.5	3	37.5	1	12.5	1	12.5
Chairpersons of Staff Finance Committees	5	5	100	-	-	-	-	-	-
Chairpersons of BOGs	7	1	14.3	5	71.4	1	14.3	-	-
Head teachers	8	2	25	3	37.5	2	25	1	12.5
Retired Head teachers	5	1	20	2	40	2	40	-	-
Total	88								

Source: Primary data

In table 4.2c above, it is notable that most of the respondents had stayed in their current positions (38% to 71%) for at least 4 to 6 years. This reinforces the expectation that the data they provided is dependable since they stayed in their respective positions for long enough to give the information for the study expected of them.

In order to confirm the findings reported in the literature review by different authors and existence of the problem of mismanagement of school funds in the area of study, the respondents were asked to indicate whether any of the Head teachers had ever been interdicted or reported for having misappropriated or mismanaged school funds. The responses were summarized as in table 4.2d below.

Table 4.2d: Background of Schools' financial management

Number of Schools	Schools with Head teacher Interdicted		Schools with Head teacher reported		Schools with Head teacher Neither Interdicted Nor Reported	
	F	%	F	%	F	%
8	1	12.5	4	50	3	37.5

Source: Primary data

The findings in table 4.2d show that in one of the 8 schools sampled, a Head teacher was interdicted in 2004. In 4 (50%) of the schools sampled, at least one of the Head teachers had been reported for misappropriation of school funds or was asked to re-account for some school funds with justifying source documents as well as give a justification on a certain amount of money for a particular expenditure.

The following section presents findings of the study as derived from empirical data.

4.3 Presentation of findings

This section presents data from all the instruments used starting with survey data followed by interview data and documentary review data respectively. Data were presented question by question starting with research question one.

4.3.1 Research Question One: What is Boards of Governors perception on awareness of responsibilities in school financial management practices?

To find out Boards of Governors perception on awareness of their responsibilities in school financial management practices in secondary schools in Kaberamaido district, the researcher administered questionnaires to Chairpersons of Procurement Units, Bursars, Chairpersons of Staff Finance Committees and Parents', Local Councils', Teachers', and Old Students' representatives to the BOGs. Interviews were also administered to the Chairpersons of BOGs, Head teachers and Retired Head teachers. The responses were summarized according to the categories of respondents as given in table 4.3.1

Table 4.3.1a: Chairpersons of Procurement units, Bursars and Chairpersons of Staff Finance Committees perception on BOGs' awareness of their responsibilities in School financial management practices (n=20)

Financial responsibilities	Strongly Agree		Agree		Disagree		Strongly Disagree	
	F	%	F	%	F	%	F	%
Drawing and approving school budgets	16	80	4	20	-	-	-	-
Hold fundraising functions for the school	9	45	6	30	5	25	-	-
Plan for the implementation of programs funded at school	9	45	11	55	-	-	-	-
Approving fees to be charged for development	14	70	5	25	-	-	1	5
Ensure that school fees are collected according to decisions made by stake holders	11	55	6	30	2	10	1	5
Submit the Budget to parents	9	45	7	35	3	15	1	5
Keep financial records of the school	7	35	11	55	2	10	-	-
Ensure value for money is observed	10	50	9	45	1	5	-	-
Attend Board meetings to plan and make financial decisions	16	80	4	20	-	-	-	-
Providing financial oversight function	10	50	10	50	-	-	-	-
Monitoring school projects	10	50	9	45	1	5	-	-
Awarding contracts	4	20	5	25	10	50	1	5
Bidding process	3	15	5	25	11	55	1	5
Internal auditing	8	40	7	35	4	20	1	5

Source: Primary data

The results in Table 4.3.1a show that Members of BOGS perceived they were highly aware of their responsibilities in school financial management where average of 84% of the respondents

perceived that members of the BOGs were aware of their financial management responsibilities. Only average of 16% of the respondents perceived that members of the BOGs were not aware of their school financial management responsibilities. Specifically, in most of the financial management responsibilities respondents scored from 75% to 100% except on Bidding process and Awarding of Contracts where respondents disagreed at a level of 60% and 55% respectively. However, knowing their financial management responsibilities does not amount to effectively participating and thus good financial management practices by the Head teachers in schools.

To generate more information on Boards of Governors perception on awareness of their responsibilities in school financial management practices in secondary schools in Kaberamaido district, Members of Boards of Governors were asked to show the level of agreement on perceived awareness of some of the financial management responsibilities. The findings were summarized as in table 4.3.1b.

Table 4.3.1b: Members of Boards of Governors' response on perceived level awareness of School financial management responsibilities (n= 48)

Financial responsibilities	Strongly Agree		Agree		Disagree		Strongly Disagree	
	F	%	F	%	F	%	F	%
Drawing and approving school budgets	35	72.9	13	27.1	-	-	-	-
Hold fundraising functions for the school	16	33.3	26	54.2	6	12.5	-	-
Plan for the implementation of programs funded at school	27	56.3	21	43.8	-	-	-	-
Approving fees to be charged for development	31	64.6	16	33.3	-	-	1	2.1
Ensure that school fees are collected according to decisions made by stake holders	20	41.7	26	54.2	1	2.1	1	2.1
Submit the Budget to parents	16	33.3	29	60.4	2	4.2	1	2.1
Keep financial records of the school-	16	33.3	31	64.6	1	2.1	-	-
Ensure value for money is observed	21	43.8	27	56.3	-	-	-	-
Attend Board meetings to plan and make financial decisions	40	83.3	8	16.7	-	-	-	-
Providing financial oversight function	14	29.2	34	70.8	-	-	-	-
Monitoring school projects	20	41.7	28	58.3	-	-	-	-
Awarding contracts	4	8.3	8	16.7	32	66.7	4	8.3
Bidding process	4	8.3	6	12.5	35	72.9	3	6.3
Internal auditing	9	18.8	34	70.8	5	10.4	-	-

Source: Primary data

The views in table 4.3.1b confirmed that Members of BOGs perceived they were aware of their financial management responsibilities at the level of 79% while 21% disagreed that they were aware of their financial management responsibilities. Specifically, 88% to 100% was scored on most of the financial management responsibilities apart from Bidding process and Awarding of Contracts which were confirmed on disagreement at the level of 79% and 75% respectively. This

meant that BOGs were not involved in the process of Bidding and awarding contracts which would give the Head teacher the possibility of determining the contractors. This in turn facilitated mishandling of contracts and selection of contractors with high bidding price in order to make some commissions. The survey data therefore indicated that members of BOGs perceived they were aware of their school financial management responsibilities as indicated by results in tables 4.3.1a and 4.3.1b above.

In the interviews that were conducted, the Head teachers, Chairpersons of BOGs and Retired Head teachers were asked to give their perception on Members of Boards of Governors awareness of their responsibilities in school financial management. Their views were summarized as highly aware, aware or not aware. The results of the categorization were summarized in figure 4.3.1 below

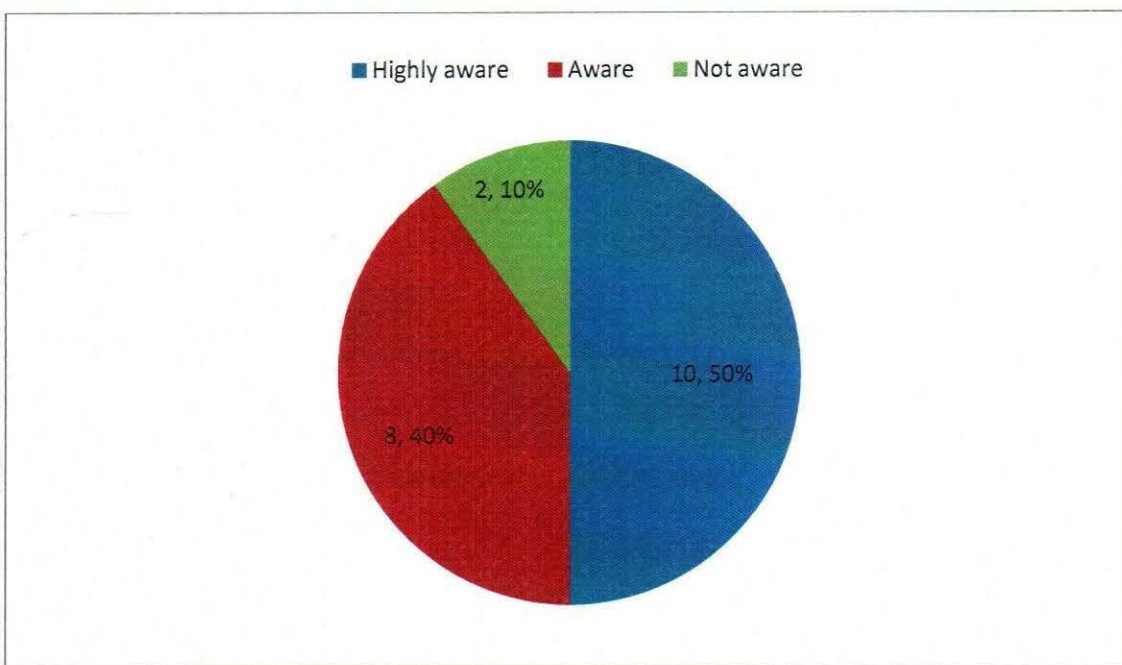


Figure 4.3.1: Head teachers, Chairpersons of BOGs and Retired Head teachers' perception on Members BOGs awareness of their responsibilities

The results in figure 4.3.1 show that majority of Members of BOGs (90%) were perceived to be aware of their school financial management responsibilities and only 10% of the respondents said BOGs were not aware of their responsibilities. This confirms views presented in tables 4.3.1a and 4.3.1b where the similar results were obtained.

In the document review conducted, the minutes of BOGs meetings in all the 8 schools that participated in the study showed an element of the members of BOGs being aware of their financial management responsibilities. The minutes showed that most of the members of BOGs attended Board meetings as seen in the attendance lists which were attached. They also contributed views during meetings especially on fees to be approved as seen in reactions to Chairpersons' communication and matters arising from previous minutes; they passed budgets and emphasized proper use of school funds by the Head teachers among others. However, there were no contributions made on bidding and award of contracts apart from the Head teachers' reports given under achievements made by the school and on the progress of procurement processes and stages the existing contracts had reached.

The findings from the responses to questionnaires, interview guides and document review conducted for question one showed that Members of Boards of Governors were aware of their school financial management responsibilities.

4.3.2 Research Question Two: To what extent do BOGs participate in school financial management practices?

The research question inquired into the extent to which members of Boards of Governors participate in financial management practices in secondary schools in Kaberamaido District. In this question, the level of participation of BOGs in financial management practices was of interest because it was necessary to investigate the extent of participation in each practice before

investigating the general level of participation in financial management. To determine the extent of participation in school financial management practices, questionnaires were administered to the Chairpersons of Procurement Units, Bursars, Chairpersons of Staff Finance Committees and Parents', Local Councils', Teachers', and Old Students' representatives to the BOGs. The results from questionnaires were presented in two tables where one table shows the views of Chairpersons of Procurement Units, Bursars and Chairpersons of Staff Finance Committees as key informants while the other table shows the views of members of BOGs. This was done to put the data into manageable proportions for easy presentation. Interviews were administered to the Chairpersons of BOGs, Head teachers and Retired Head teachers. Documentary review was also conducted. The findings were summarized as in table 4.3.2a below.

Table 4.3.2a: Chairpersons of Procurement Units, Bursars and Chairpersons of Staff Finance Committees extent of agreement in the way BOGs were involved in school financial management practices (n= 20)

Financial Management Practices	Highly Involved		Involved		Uninvolved		Completely Uninvolved	
	F	%	F	%	F	%	F	%
Visiting the school to demand for financial records	2	10	6	30	5	25	7	35
Attending Board meetings	17	85	3	15	-	-	-	-
Contributing to make financial decisions during meetings	5	25	14	70	1	5	-	-
Demanding for physical accountability of the property purchased	2	10	7	35	9	45	2	10
Acting on financial complaints raised	3	15	11	55	6	30	-	-
Ensuring that there is central purchasing of items in the school	1	5	3	15	10	50	6	30
Budgeting	9	45	10	50	1	5	-	-
Fund raising for the school	2	10	2	10	6	30	10	50
Encouraging parents to pay school fees	1	5	6	30	11	55	2	10
Analysing and questioning financial accountability	2	10	10	50	8	40	-	-

Source: Primary data

Table 4.3.2a shows BOGs were involved in school financial management practices at an average level of 58% compared to 42% of the responses which showed that Members of the BOGs were not involved in school financial management practices. The difference between these averages

was not statistically significant to conclude that they were involved or not involved but it was substantial to say that BOGs were involved in school financial management practices. It was shown in the responses that Members of BOGs were mainly involved in activities such as attending Board meetings 100%, contributing to make financial decisions during meetings 95%, acting on financial complaints raised 70%, budgeting 95% and analyzing and questioning financial accountability 60%. However, it was also shown that BOGs were less involved in key activities that ensure efficient and effective utilization of funds such as visiting the schools to demand for financial records 40%, demanding for physical accountability of the property purchased 45% and Ensuring that there was central purchasing of items in the school 20%.

The members of BOGs who participated in the study were asked to indicate their extent of involvement in financial management practices and the findings were summarized as in table 4.3.2b.

Table 4.3.2b: Members of Boards of Governors' response towards their extent of involvement in financial management practices (n= 48)

Financial Management Practices	Highly involved		Involved		Uninvolved		Completely uninvolved	
	F	%	F	%	F	%	F	%
Visiting the school to demand for financial records	3	6.3	3	6.3	26	54.2	16	33.3
Attending Board meetings	36	75	12	25	-	-	-	-
contributing to make financial decisions during meetings	5	10.4	36	75	7	14.6	-	-
Demanding for physical accountability of the property purchased	3	6.3	14	29.2	27	56.3	4	8.3
Acting on financial complaints raised	5	10.3	28	58.3	13	27.1	2	4.2
Ensuring that there is central purchasing of items in the school	2	4.2	2	4.2	22	45.8	23	47.9
Budgeting	31	64.6	17	35.4	-	-	-	-
Fund raising for the school	1	2.1	3	6.3	19	39.6	25	52.1
Encouraging parents to pay school fees	2	4.2	3	6.3	40	83.3	3	6.3
Analysing and questioning financial accountability	3	6.3	25	52.1	20	41.7	-	-

Source: Primary data

Table 4.3.2b shows that BOGs were involved in financial management practices at an average level of 49%. This indicates that they were not substantially involved in financial management

practices by average of 51%. It was not statistically significant to conclude that BOGs were not participating since the difference in the average percentages was small and they considerably participated. The deeper analysis of the results showed that BOGs were majorly involved in practices such as attending meetings 100%, contributing to make financial decisions during meetings 85%, budgeting 100%, analysing and questioning financial accountability 58% but were less involved in visiting the schools to demand for financial records 22%, demanding for physical accountability of the property purchased 35% and ensuring that there was central purchasing of items in the schools 6%. This concurs with the level of agreement on BOGs involvement on the same activities shown by Chairpersons of Procurement Units, Bursars and Chairpersons of Staff Finance Committees in Table 4.3.2a above.

The survey data therefore showed that SBOGs were considerably involved in financial management practices though the average level of involvement was not statistically significant.

In the interview, the Head teachers, Chairpersons of BOGs and Retired Head teachers were asked to state the financial management activities Members of BOGs were involved in to ensure effective financial management. Their responses were grouped as shown in table 4.3.2c.

Table 4.3.2c: Head teachers, Chairpersons of BOGs, and retired Head teachers' responses on financial management activities BOGs participated in to ensure effective financial management

Financial management activities performed	Number of respondents (n)	F	%
Attending meetings to discuss financial challenges	20	19	95
Participate in making Budgets	20	7	35
Passing and monitoring Budget performance	20	17	85
Planning and monitoring school projects	20	13	65
Demanding and discussing accountability	20	16	80
Endorsing school fees	20	13	65
Approve payments by signing cheques	20	18	90

Source: Primary data

From Table 4.3.2c, the major financial management activities performed by the Members of BOGs were attending meetings to discuss financial challenges 95%, approving payments by signing cheques 90%, Passing and monitoring Budget performance 85% and demanding and discussing accountability 80%. This confirms the ratings in tables 4.3.2a and 4.3.2b on the activities BOGs were involved in to ensure efficient and effective school financial management. The findings from the survey data and the interviews therefore disclosed that BOGs were involved in school financial mismanagement practices.

The document review carried out revealed that Members of BOGs mainly went to schools to attend meetings and any other visit was for personal business rather than in connection to their responsibilities. According to the Visitors Books seen in all the 8 schools visited, there was no time the Members of BOGs had gone to schools for physical accountability or for internal

auditing of the financial records. It was the Head teachers who took the initiative to mention some of the assets acquired in their communications during meetings (shown under achievements made in minutes of meetings) and showed members of the BOGs some the items bought. However, members of BOGs contributed during meetings to arrive at some financial decisions and also posed questions on some expenditures incurred and accountability as seen in the minutes of meetings under reactions and matters arising.

It was also found in the document review that members of BOGs did not make follow up of some events. In one of the schools, minutes showed that questions were raised by members why food items in the store were being sold to traders in the trading centre but the money was not accounted for. It was resolved that the chairperson of PTA would monitor food store, at the end of every term, supervise the sale of the food items that remained and was supposed to give the reports during the meetings in the following terms but in the successive minutes of meetings seen, there was no report given by the Chairperson PTA on food items in the store and no member raised any issue demanding for a report under matters arising in any of the meetings that followed. However, in the BOG minutes seen from the 8 schools, the members of BOGs made their submissions and reactions on budgeting, school fees increments; school projects to be implemented among other issues which showed that they participated in financial management practices.

The findings in research question two showed that members of BOGs substantially participated in school financial management practices. This was reflected by responses given in the questionnaires, interview guides and the document review conducted.

4.3.3 Research Question Three: What is the effect of SBOGs' participation in financial management on Head teachers' financial management practices?

The question looked into the effect of SBOGs participation in financial management on Head teachers' financial management practices in secondary schools in Kaberamaido district. To probe this effect, data was collected on the level of BOGs participation in school financial management and the level at which the Head teachers observed financial management practices in schools with a view to comparing and determining if there was a relationship between them. A question was also posed to find out the level of agreement on the ways Head teachers used to directly or indirectly control BOGs efforts to participating in financial management practices. The findings on the level of BOGs participation in financial management were summarized as in tables 4.3.3a and 4.3.3b.

Table 4.3.3a: Chairpersons of Procurement units, Bursars and Chairpersons of Staff Finance Committees ranking of School Boards of Governors' level of participation in school financial management

Rating	Frequency (F)	Percentage (%)
Highly participate	6	30
Participate	7	35
Fairly participate	7	35
Do not participate	-	-
Total	20	100

Source: Primary data

In Table 4.3.3a 65% of the Chairpersons of Procurement units, Bursars and Chairpersons of Staff Finance Committees pointed out that BOGs participated in financial management of their

respective schools while 35% disagreed that BOGs participated in financial management. This implied that many members of the BOGs participated in financial management though there was also a considerable proportion of Members of BOGs who did not participate.

Members of BOGs were also asked to rate their level of participation in school financial management and their responses were summarized as shown in table 4.3.3b

Table 4.3.3b: Members of School Boards of Governors' rating of their level of participation in school financial management (n= 48)

Rating	Frequency (F)	Percentage (%)
Highly participate	6	12.5
Participate	23	47.9
Fairly participate	19	39.6
Do not participate	-	-
Total	48	100

Source: Primary data

In table 4.3.3b, it was shown that Members of BOGs level of participation was ranked at 60% while there was a disagreement at 40% that BOGs did not participate in financial management. This meant that although BOGs substantially participated in school financial management, it was not statistically significant as a considerable proportion of 40% did not participate and this confirmed findings in Table 4.3.3a. However, the participation referred to here was limited to only a few activities as shown in tables 4.3.2a, 4.3.2b and 4.3.2c.

To generate more information to establish the effect of BOGs participation on school financial management practices, Chairpersons of Procurement units, Bursars and Chairpersons of Staff

Finance Committees, were asked to rate the level at which Head teachers observed financial management practices. The results were summarized in table 4.3.3c.

Table 4.3.3c: Chairpersons of Procurement units, Bursars and Chairpersons of Staff Finance Committees ranking on the level at which the Head teachers observed financial management practices in Schools (n= 20).

Financial management practices	Highly observed		Observed		Fairly observed		Does not observe	
	F	%	F	%	F	%	F	%
Proper payment of fees	8	40	10	50	2	10	-	-
Observes value for money	2	10	3	15	13	65	2	10
Observes prompt payments of bills/expenses	2	10	5	25	7	35	7	35
Observes proper accountability	2	10	11	55	7	35	-	-
Observes orderly financial records	3	15	9	45	8	40	-	-
Observes Prioritization of needs of the school	2	10	4	20	13	65	1	5
States accurate amount of fees collected	1	5	5	25	13	65	1	5
No giving of loans out of school funds	4	20	9	45	4	20	3	15
Prepares budgets showing individual items and expenditure on individual items	4	20	6	30	9	45	1	5
Observes procurement procedures	2	10	3	15	13	65	3	15
Records all expenditures	3	15	11	55	5	25	1	5
Centralizes purchase of scholastic materials	1	5	4	20	8	40	7	35

Source: Primary data



The findings in table 4.3.3c show that Head teachers observed financial management practices at an average of 48% and they did not observe financial management practices at average level of 52%. This implies that Head teachers did not substantially observe financial management practices though the difference between the averages was not statistically significant to conclude that good financial management practices were not observed. A deeper analysis showed that they majorly observed records of all expenses 70%, orderly financial records 60% (this meant that proper financial records were not kept considerably by 40%) , organized accountability 65% and proper payment of fees 90%. On the other hand the findings revealed that Head teachers did not observe most of the financial management practices which contributed to financial mismanagement and these were lowly observed as follows: Centralizing purchase of scholastic materials, 25%; following procurement procedures, 25%; Prioritization of school needs, 30%; prompt payment of bills/expenses, 35%; stating accurate amount of fees collected 30% and observing value for money, 25%.

The members of BOGs were also asked to rank the level at which the Head teachers observed financial management practices and the summary of the results is shown in table 4.5d.

Table 4.3.3d: Members of BOGs' ranking on the level at which the Head teachers observed financial management practices in Schools (n= 48)

Financial management practices	Highly observed		Observed		Fairly observed		Does not observe	
	F	%	F	%	F	%	F	%
Proper payment of fees	10	20.8	35	72.9	3	6.3	-	-
Observes value for money	3	6.3	3	6.3	38	91.2	4	8.3
Observes prompt payments of bills/expenses	1	2.1	2	4.2	28	58.3	17	35.4
Observes proper accountability	2	4.2	16	33.3	30	62.5	1	2.1
Observes orderly financial records	4	8.3	32	66.7	12	25	-	-
Observes Prioritization of needs of the school	-	-	5	10.4	39	81.3	4	8.3
States accurate amount of fees collected	3	6.3	2	4.2	38	91.2	5	10.4
No giving of loans out of school funds	15	31.3	22	45.8	9	18.8	2	4.2
Prepares budgets showing individual items and expenditure on individual items	2	4.2	10	20.8	35	72.9	1	2.1
Observes procurement procedures	2	4.2	3	6.3	33	68.8	10	20.8
Records all expenditures	5	10.2	29	60.4	13	27.1	1	2.1
Centralizes purchase of scholastic materials	1	2.1	2	4.2	29	60.4	16	33.3

Source: Primary data

Table 4.3.3d shows that Head teachers observed financial management practices at average level of 36% while 64% of the respondents objected. The ranking of the level at which the Head teachers observed good financial management practices by members of the BOGs in Table 4.3.3d confirms that the Head teachers did not observe the financial management practices required to ensure efficient and effective use of funds in secondary schools. The following

financial management practices were lowly observed as follows: value for money 13%, prompt payments of bills/expenses 6%, prioritization of needs of the school 10%, stating accurate amount of fees collected 11%, following procurement procedures 11, and centralizing purchase of scholastic materials 6%. This revealed low level of compliance to good financial management practices. Although Head teachers ensured proper payment of fees at 94%, the funds collected could easily be used for personal gains rather than to achieve school objectives. Orderly financial records observed at 75% and records of all expenditures planned for at 71% could be false records as the findings showed that proper accountability was observed at the level of 38%.

In the interviews conducted, the Chairpersons of Boards of Governors, Head teachers and retired Head teachers were also asked to give their views on the effect of BOGs participation in financial management practices on Head teachers' financial management practices. The results were refined and summarized as in table 4.3.3e.

Table 4.3.3e: Chairpersons of BOGs, Head teachers and retired Head teachers' Views on effect of BOGs participation in financial management on Head teachers' financial management practices (n=20)

Responses	Frequency	Percentage
Has helped to control unnecessary expenditure	19	95
Led to regular preparation and presentation of accountability	16	80
Enabled keeping of financial records	12	60
Enabled planning and implementation of school projects	5	25
Regular organization of Board meetings	8	40

Source: Primary data

From Table 4.3.3e above, 95% of the respondents stated that the current level of Members of BOGs participation in financial management has helped to control unnecessary expenditure by Head teachers, led to regular preparation and presentation of accountability 80%, enabled keeping of financial records 60%, enabled planning and implementation of school projects 25% and Regular organization of Board meetings 40%.

The above views communicated that BOGs participation had made Head teachers to spend school funds on only approved votes, keep records of funds received and spent, implement planned school projects and call Board meetings to communicate accountability and progress of projects being implemented.

In the document review carried out, it was also discovered that where the procurement units were functional, they could only advertise for bids and select the best bidders but after award of contracts some purchases were made by the Head teachers and then some were made by heads of user departments without purchases orders being placed by the procurement units. In the payment vouchers seen, most schools had some payments made in arrears for both suppliers and staff remunerations. Some had arrears payments made as far back as 4 months. In all the eight schools sampled there were no report books where the members of the BOGs would write their findings and recommendations after visiting a school to perform supervision and monitoring functions.

The findings therefore indicated that BOGs participation could only make Head teachers to prepare financial records, accountability, spend funds and record according to agreed votes and implement planned projects but it could not facilitate preparation of authentic financial records and observance of value for money. This made schools vulnerable to financial mismanagement as the BOGs seemed to be less effective in controlling it.

To establish the significance of the relationship between the level of BOGs participation in school financial management and the Head teachers' financial management practices, the rankings of BOGs level of participation denoted by 'X' and the rankings of the level at which the Head teachers observed financial management practices 'Y' (by Bursars, local council representatives to the BOGs, Chairpersons of procurement units, Teachers' representatives to the BOGs and Parents' representatives to the BOGs) tabulated in table 4.5f below were subjected to regression analysis.

Table 4.3.3f Bursars, Chairpersons of procurement units, Teachers, local council and Parents' representatives to BOGs ranking on the level of participation in financial management (X) and the level at which Head teachers observed financial management practices (Y)

Serial number	Category	X (%)	Y (%)
1	Bursars	71	56
2	Local council representatives to BOGs	63	32
3	Chairpersons of procurement units	50	46
4	Teachers' representatives to the BOGs	75	46
5	Parents' representatives to the BOGs	50	35

Source: Primary data

The regression test carried out based on the results in table 4.3.3f showed $R^2 = 0.2097$ (see appendix 6). School BOGs linearly and positively affected Head teachers' financial management practices by 20.9%. This implied that BOGs participation in financial management predicted 20.9% of Head teachers' financial management practices in secondary schools in Kaberamaido district. BOGs participation was not statistically significant enough to enhance good financial management practices by the Head teachers.

In order to get more information on whether mismanagement of school funds was only a result of low level of BOGs participation in key financial management practices or it was also partly due

to Head teachers' manipulations and trickery; Chairpersons of Procurement units, Bursars and Chairpersons of Staff Finance Committees were asked to specify the extent to which Head teachers used to directly or indirectly control the efforts of BOGs to participating in school financial management. The results were summarized as in table 4.3.3g.

Table 4.3.3g: Chairpersons of Procurement units, Bursars and Chairpersons of Staff Finance Committees level of agreement on the ways used by the Head teachers to directly or indirectly control the SBOGs efforts to participating in financial management (n= 20)

Ways Head teachers' decisions may affect the Boards of Governors' participation	Strongly agree		Agree		Disagree		Strongly disagree	
	F	%	F	%	F	%	F	%
Not showing expenditure and budget for individual items	5	25	12	60	2	10	1	5
Not recording some expenditures	7	35	11	55	1	5	1	5
Influence election of members of Board of Governors	8	40	9	45	2	10	1	5
Making payments in arrears	6	30	11	55	3	15	-	-
Giving loans out of school funds	3	15	6	30	8	40	3	15
Reselling stationery bought	3	15	7	35	6	30	4	20
Giving incomplete financial records to make tracing accountability difficult	3	15	12	60	2	10	3	15
Understating fees received and not banking all the fees collected	7	35	10	50	2	10	1	5
Conniving with suppliers to give receipts without buying items	11	55	7	35	1	5	1	5
Use of unauthorized receipt books to collect some of the school fees	9	45	8	40	0	-	3	15

Source: Primary data

The responses given in table 4.3.3g showed that Head teachers used several ways to control BOGs participation where the respondents agreed at an average of 73% and objected by average

of 27%. Therefore, Table 4.3.3g shows that Head teachers used various ways to manipulate BOGs participation in financial management so as to facilitate misappropriation of school funds and the major ways used were influencing election of members of Board of Governors 95%, Conniving with suppliers to give receipts without buying items 90%, understating fees received and not Banking some of the fees collected 85% among others. This finds support of one of the respondents who quoted, “Head teachers connive with the suppliers to inflate the prices of items bought so that they are given part of the money paid.”

The members of BOGs who participated in the study were also asked to specify the extent to which they would agree that Head teachers controlled BOGs efforts to participating in school financial management. The results were summarized in table 4.3.3h.

Table 4.3.3h: Members of BOGs level of agreement on the ways used by the Head teachers to directly or indirectly control the BOGs efforts to participating in school financial management (n= 48)

Ways Head teachers' decisions may affect the Boards of Governors' participation	Strongly agree		Agree		Disagree		Strongly disagree	
	F	%	F	%	F	%	F	%
Not showing expenditure and budget for individual items	25	52.5	20	41.7	3	6.3	-	-
Not recording some expenditures	23	47.9	22	45.8	2	4.2	1	2.1
Influence election of members of Board of Governors	23	47.9	21	43.8	2	4.2	2	4.2
Making payments in arrears	22	45.8	23	47.9	3	6.3	-	-
Giving loans out of school funds	11	22.9	21	43.8	11	22.9	5	10.4
Reselling stationery bought	13	27.1	24	50	12	25	4	8.3
Giving incomplete financial records to make tracing accountability difficult	25	52.1	20	41.7	1	2.1	2	4.2
Understating fees received and not banking all the fees collected	28	58.3	12	25	1	2.1	3	6.3
Conniving with suppliers to give receipts without buying items	35	72.9	10	20.8	1	2.1	2	4.2
Use of unauthorized receipt books to collect some of the school fees	34	70.8	10	20.8	1	2.1	3	6.3

Source: primary data

Table 4.3.3h shows an average of 88% of Members of BOGs agreed that Head teachers manipulated their participation in financial management in order to mismanage school funds. Only average of 12% disagreed that Head teachers used trickery to misappropriate school funds.

The level of agreement on ways used by Head teachers to manipulate BOGs participation in school financial management in table 4.3.3h confirms the ranking in table 4.3.3g. The Members of Boards of Governors agreed that the Head teachers connived with suppliers to give receipts

without buying items 94%, influenced election of members of Board of Governors 92% and understated fees received and did not bank some of the fees collected 83% among other practices that led to mismanagement of school funds. The findings of the survey data therefore indicated that Head teachers used trickery to manipulate BOGs' participation in financial management practices.

In the interviews conducted, the Chairpersons Boards of Governors, Head teachers and retired Head teachers were asked to specify some of the ways used by Head teachers to directly or indirectly control the BOGs efforts to participating in school financial management. The results were summarized as in table 4.3.3i.

Table 4.3.3i: Chairpersons of Boards of Governors, Head teachers and retired Head teachers' responses on the ways used by the Head teachers to directly or indirectly control the SBOGs efforts to participating in school financial management(n= 20)

Responses	F	%
Delaying to call and open meetings late	11	55
Not involving the Board in implementation of budgets and projects	9	45
Falsifying records in receipts	18	90
Presenting false accountability of funds	18	90
Stating incorrect amount of fees collected and not Banking all the fees revived	19	95

Source: Primary data

The views in Table 4.3.3i show that several methods have been used by Head teachers to manipulate BOGs participation in order to misappropriate school funds for personal benefits; 55% of the respondents pointed out that, Head teachers did not call meetings in time or sometimes failed to call Board meetings. One of the retired head teachers stated that whenever Head teachers called meetings and expected financial reports to be questioned, they delayed to

open meetings and also spent much time discussing non financial issues such that little time and attention would be given to the discussion on financial issues as members got tired.

Most of the interviewees (95%), said that Head teachers did not give a correct amount of school fees collected. They understated fees collected, used some of the fees collected before banking and rarely declared fees collected in arrears but instead indicated as bad debts. However, failure to declare all the fees collected came as a result of students paying fees direct to schools rather than paying to the schools' bank accounts. In all the eight (8) schools that participated in the study, students pay school fees direct to school Bursars and then later taken for banking by either the Head teachers or Bursars. Also 90% of the interviewees stated that Head teachers presented false accountability of funds and falsified records in receipts. A number of respondents also mentioned that some Head teachers made headed receipts and stamps of certain business enterprises. They filled these receipts on their own to account for school funds taken for personal use.

Many of the interviewees (90%) affirmed that some Head teachers connived with the suppliers to either give receipts without any goods/ services provided or inflated the prices recorded in the receipts such that extra money would be taken by the Head teacher. Another striking view raised by a retired Head teacher during interviews was that some of the school projects were planned by the Head teacher and implemented but the Board was informed after the expenditure had been made. One of the Head teachers also said that BOGs were manipulated by "not involving them in the implementation of the budget". As such, the results indicated that mismanagement of funds in secondary schools was partly caused by the manipulation of BOGs strategies in ensuring good financial management practices by the Head teachers who wanted to use school funds for personal gains.

The findings showed that much as BOGs actively participated in school financial management practices they were manipulated and left behind in as far as school financial management was concerned. School Boards of Governors hardly made a follow up of proof of efficient and effective financial management beyond asking for accountability from Head teachers of which some Head teachers presented false accountability supported by forged source documents. Due to low financial literacy among members of BOGs, their participation in financial management practices did not yield significant results in ensuring Head teachers use school funds efficiently and effectively to achieve school objectives.

The findings from the questionnaires, interviews and document review for question three showed that much as BOGs participation had little positive effect on Head teachers' financial management practices, Head teachers used several ways to manipulate BOGs in order to mismanage school funds.

4.3.4 Research Question Four: What are the most effective financial management strategies BOGS can use to enhance accountability by Head teachers?

In order to find out respondents' suggestions on most effective financial management strategies BOGs can use to enhance financial accountability by the Head teachers, questionnaires were administered to the Chairpersons of Procurement Units, Bursars, Chairpersons of Staff Finance Committees and Parents, Local Councils, Teachers and Old Students' representatives to the Boards of Governors. Interviews were also conducted with the Chairpersons of BOGs, Head teachers and Retired Head teachers. The responses of these respondents were as given below:

Table 4.3.4a: Chairpersons of Procurement, Bursars and Chairpersons of Staff Finance Committees response on most effective financial management strategies BOGs can use to enhance accountability by Head teachers (n= 20)

Financial management strategies	Highly relevant		Relevant		Irrelevant		Completely irrelevant	
	F	%	F	%	F	%	F	%
Training of Board members in basic financial planning and management	10	50	10	50	-	-	-	-
Educating members of the Board about their rights and responsibilities	11	55	9	45	-	-	-	-
Building culture of honest and ethical financial dealings	8	40	12	60	-	-	-	-
Establishing channels through which fraud is reported and investigated	11	55	9	45	-	-	-	-
Establishing audit committee of the Board to regularly monitor financial records	7	35	13	65	-	-	-	-
Ensure all purchases and contracts pass through procurement process	9	45	11	55	-	-	-	-

Source: Primary data

In table 4.3.4a, the respondents unanimously agreed that training of Board members in basic financial planning and management, educating members of the Board about their rights and responsibilities, building culture of honest and ethical financial dealings, establishing channels through which fraud is reported and investigated, establishing audit committee of the Board to regularly monitor financial records and ensure all purchases and contracts pass through procurement process are relevant methods of ensuring good accountability of funds in secondary schools. One of the Chairpersons of procurement units also added that members with sound financial status should be elected to the Board to eliminate conspiring by some Board Members to misappropriate funds with the Head teacher.

Members of BOGs were also asked to suggest the most effective financial management strategies they could use to enhance accountability by Head teachers. The results of their responses were summarized as in table 4.3.4b.

Table 4.3.4b: Members of BOGs response on most effective financial management strategies they can use to enhance accountability by Head teachers (n= 48)

Financial management strategies	Highly relevant		Relevant		Irrelevant		Completely irrelevant	
	F	%	F	%	F	%	F	%
Training of Board members in basic financial planning and management	34	70.8	13	27.1	1	2.1	-	-
Educating members of the Board about their rights and responsibilities	33	68.7	15	31.3	-	-	-	-
Building culture of honest and ethical financial dealings	35	72.9	13	27.1	-	-	-	-
Establishing channels through which fraud is reported and investigated	34	70.8	14	29.2	-	-	-	-
Establishing audit committee of the Board to regularly monitor financial records	25	52.1	23	47.1	-	-	-	-
Ensure all purchases and contracts pass through procurement process	30	62.5	18	37.5	-	-	-	-

Source: Primary data

The findings in table 4.3.4b show the level of agreement by Members of BOGs on ways that enhance their participation in school financial management. They collectively (100%) concurred that educating members of the Board about their rights and responsibilities, building culture of honest and ethical financial dealings, establishing channels through which fraud is reported and investigated, ensure all purchases and contracts pass through procurement process and establishing audit committee of the Board to regularly monitor financial records would help to

ensure proper financial management in schools. There was also 98% agreement that training of Board members in basic financial planning and management would be a relevant strategy of ensuring proper accountability of school funds. All these showed areas of weakness that needed to be attended to in order to enhance the capacity of BOGs in controlling school finances.

In the interviews conducted with the Chairpersons of BOGs, Head teachers and retired Head teachers, they were asked to give their opinions on how BOGs can effectively participate in school financial management in order to ensure good financial management practices by Head teachers. Their responses were grouped and assigned frequencies as in table 4.3.4c.

Table 4.3.4c: Chairpersons of BOGs, Head teachers and retired Head teachers' views on most effective financial management strategies BOGs can use to enhance accountability by Head teachers (n=20)

Responses	F	%
Regular audit of books of accounts by independent external auditor	6	30
Training in financial management	18	90
Strict adherence to approved budget and procurement procedures	6	30
Regular internal audits	13	65
Elect Board members with financial management knowledge	9	45

Source: Primary data

In table 4.3.4c, majority of the respondents (90%) stated that training of the members of BOGs in financial management practices would help to improve on their financial management skills thus effectively participate in financial management while 65% of the respondents mentioned that there should be regular internal audits performed by the BOGs to ensure that there is enough time to scrutinize financial records to prove their accuracy. It was also added that this audit should be assisted by an independent expert adopted by the BOGs. Another view was put

forward by 30% of the respondents that the BOGs should regularly appoint external auditors independently to examine the financial statements prepared in the schools for easy detection of fraud or financial mismanagement. Also 45% of the respondents said that members of BOGs elected should be those with knowledge of financial management preferably most of them should be from finance field of study.

In the document review carried out, there was evidence of audited accounts done by external auditors. However, there was no internal audit carried out by the BOGs. Also in minutes of BOGs meetings for the past five years seen, there was no record made on the appointment of external auditor. This may imply that it was the Head teachers who looked for their auditors to examine accounts records and endorse. This could easily facilitate collusion between the auditor and the Head teacher to endorse improper accountability. A view raised by some of the respondents that some Head teachers bribed the auditors to approve unauthentic accounts records presented for audit.

4.4 Summary of the study findings

Members of BOGs in secondary schools in Kaberamaido district were perceived to be aware of their school financial management responsibilities.

There has been active participation by members of BOGs in school financial management.

The study findings indicated that there was little positive effect of school BOGs participation on Head teachers' financial management practices.

Apart from creating awareness of roles and responsibilities during induction and ensuring BOGs actively participate in financial management, there is need for continuous training of members of BOGs in accounting skills so as to ensure they fully perform their responsibilities.

CHAPTER FIVE

DISCUSSION, CONCLUSIONS, AND RECOMMENDATIONS

5.0 Introduction

In this chapter, the findings of the study were discussed after which the conclusions and recommendations were drawn. For clarity and chronology, it was arranged by these contents and then by the four research objectives that the study sought to find out. Thus the chapter was divided into subsections namely, discussion which is related to the theoretical frame work and the literature review, conclusions and suggestions.

5.1 Discussion of study findings

The discussion was arranged according to the four objectives of the study. Therefore, the section was subdivided into the following subsections: BOGs perception on awareness of their financial management responsibilities in secondary schools in Kaberamaido district; extent of BOGs participation in school financial management practices in secondary schools in Kaberamaido district; effect of Boards of Governors' participation in financial management on head teachers' financial management practices in secondary schools in Kaberamaido district and the most effective financial management strategies Boards of Governors can use to enhance accountability by Head teachers.

5.1.1 BOGs perception on awareness of their financial management responsibilities

The findings of the study revealed that BOGs perceived they were aware of their responsibilities in school financial management. The awareness of responsibilities was created by the Head teachers during induction of the new members of BOGs. However, this involved only informing

them of what they were supposed to do but not how to do it. This left majority of the members of BOGs who had not trained in the field of finance unable to fulfill their responsibilities effectively so as to control mismanagement of school funds by the Head teachers. In support of this, Amyas Morse (2012) noted that many schools were concerned that BOGs lacked guidance and enough rigidity to ensure that the best financial management practices were delivered, adhered to and monitored. Failure to fulfill financial management responsibilities was also accompanied by low level of education received by many Parents and Local Councils' representatives to the BOGs in Kaberamaido district. In the same way, Nyamusana (2010) established that in rural areas where Kaberamaido district is inclusive, members of BOGs financial literacy levels tend to hinder their participation in financial management related discussions.

The study findings also revealed that most of the members of BOGs were staying far away from schools and out of Eight Chairpersons of BOGs sampled, only three were staying near the schools, one was far but working within the district while four were working in the neighboring districts. Most of the other members of the BOGs were also scattered across the district performing duties in connection to their jobs. This limited them from being near schools to perform their BOGs duties and left only those with low level of education and engaged in peasant farming to be near schools yet they had little knowledge of financial management. Similarly, (Diara, 2003) disclosed that members of BOGs with financial literacy tend to be residing far away from schools attending to their job related duties. This therefore left schools to be mainly run by the Head teachers with little assistance from the BOGs and exposed to financial mismanagement.

The study established that inappropriate financial management practices continued to exist in secondary schools of Kaberamaido district because BOGs had not received sufficient knowledge

of performing their roles. The induction given by the Head teachers was not enough to make them fully aware of the ways of performing their responsibilities. They therefore remained only knowing their financial management roles but not how to perform effectively to control misappropriation. This finds support of Onderi and Makori (2013) who stated in their study that BOGs lacked training and support and this affected the way they performed their various roles. They also noted that sufficient induction into their roles was lacking. To this end the study suggests that there is need to train BOGs to create awareness of responsibilities in financial management and how to effectively perform their duties in order to ensure good financial management practices are maintained by the Head teachers.

It was found out from the study that majority of the members of BOGs were not aware of their financial management responsibilities at the time they were elected to the task. They only came to know some of their responsibilities during induction by Head teachers and yet most of the Head teachers had not also received financial management training. This made the BOGs not to acquire adequate awareness of their responsibilities and participate adequately. Besides that since they were going to supervise the same Head teachers, they were not given adequate information to enable them perform their duties hence liable to manipulation by the same trainers. This finds support of Van Wyk, (2007); Onderi and Makori, (2013) that SBOGs lacked confidence and were not sure of their duties and therefore depended on Head teachers who used their professional power and information advantage to misappropriate funds.

5.1.2 Extent to which SBOGs participate in school financial management practices

The question of the extent to which SBOGs participate in school financial management was raised because being aware and knowing how to perform financial management responsibilities does not amount to participation or executing them. Active participation is usually a key to

effectiveness in discharging responsibilities yet several issues were not known about the BOGs' involvement in financial management in secondary schools in Kaberamaido district. Despite the fact that Tatlah and Muhammad (2012) had already observed that besides undertaking management roles, BOGs played a significant role in monitoring funds in secondary schools, the situation in Kaberamaido district was not known. This meant that in settings where inappropriate financial management practices continue to emerge, it was important to understand the degree of participation of BOGs in controlling these practices.

The findings of the study established that SBOGs level of participation in financial management practices was inadequate in key practices that ensure efficient and effective utilization of funds (see Tables 4.3.2a and 4.3.2b). This therefore exposed the schools to misappropriation of funds. Particularly the study established that, Boards of Governors were less involved in key activities such as visiting the schools to demand for financial records, demanding for physical accountability of the property purchased (monitoring and evaluation) and ensuring that there was central purchasing of items in the schools. All these resulted from financial management illiteracy of most of the members of BOGs and neglect of some of their duties. In this regard, the study findings were in concurrence with the observation of Osiri, Ondigi and Simatwa (2012) that all forms of mismanagement and misappropriation of funds in schools were a result of BOGs who did not understand their roles or ignored their roles.

It was further noted in the study that failure of BOGs to visit schools to demand for financial records, analyse and cross check with physical accountability was a result of their inability to interpret financial reports. This made their participation easily manipulated by the Head teachers who wanted to use school resources for personal gains. This finding is similar to that of the previous study of McInerney (2012) who noted that oftentimes 'poorly performing' SBOGs do

not lack willingness but many BOGs lack crucial skills needed to challenge Head teachers who know their schools in and out. Such skills as analysing financial reports and asking Head teachers challenging questions were often lacked by the BOGs. In the study there was only one member of BOGs who trained in the field of finance and this confirmed their lack of expertise required to interpret financial reports.

5.1.3 Effect of SBOGs' participation in financial management on Head teachers' financial management practices

The study concentrated on the involvement of SBOGs in financial management and its effect on Head teachers' financial management practices because participation in financial management was an important aspect in bringing about good financial management practices by the Head teachers in secondary schools. It is also imperative for efficient and effective use of financial resources to achieve school objectives. Specifically, the question of whether BOGs participated in the control of use of school funds and whether this had positively influenced Head teachers' financial management practices in schools in any way arose.

The study established that BOGs participated in school financial management, as reflected in the findings that they attended BOGs meetings to discuss financial matters, demanded for accountability of funds spent, involved in budgeting and approved expenditure through signing cheques among others (Tables 4.3.2a, 4.3.2b and 4.3.3a). However, this participation was found to have less influence on Head teachers' financial management practices as the BOGs participation concentrated on elementary aspects of ensuring good financial management practices by Head teachers. Issues of visiting schools to analyse financial records other than discussing accountability during meetings and physical accountability to verify expenditure were not fully attended to among other aspects (Tables 4.3.2a and 4.3.2b). This resulted from most of

the members of BOGs having inadequate skills to analyse financial records as they were not trained in the field of finance (Table 4.2a). In support of these, Amyas Morse (2012) found that SBOGs lacked guidance and enough rigidity to ensure that the best financial management practices were delivered, adhered to and monitored. Thus this explains why inappropriate financial management practices continued to exist in the presence BOGs who were charged with the responsibility of ensuring proper financial management practices in secondary schools.

It was also found in the study that as a result of inadequacy of skills to analyse financial records and track the accuracy of entries made in the financial statements, the Head teachers could use several ways to manipulate BOGs participation thus misappropriation of school funds (see Tables 4.3.3h and 4.3.3i). This finding is similar to that of Osiri, Ondigi and Simatwa (2012) who noted that Board members in schools lacked accounting skills and were unable to interpret accounting documents presented to them and this gave Head teachers room to manipulate the same documents for their own advantage. They further stated that BOGs without accounting skills had no means of discovering financial anomalies in the books of accounts and were not in a position of interpreting if the trial balances and the balance sheets presented were a true picture of income and expenditures for their schools. Onderi and Makori (2013) also concluded that effectiveness of BOGs has been hampered by lack of understanding, knowledge and skills in school matters. This implies they lacked the capability and capacity to fulfil their roles.

5.1.4 Most effective financial management strategies Boards of Governors can use to enhance accountability by Head teachers

The question of most effective financial management strategies BOGs can use to ensure Head teachers efficiently and effectively use and account for school funds was raised to gather the respondents' suggestions on ways to improve on the capability of BOGs in combating

mismanagement of school funds by the Head teachers. This was important in giving exhaustive strategies on top of the researchers' recommendations drawn from study findings and the literature reviewed.

The study found that there is need to train members of BOGs in basic financial planning and management. This should also encompass educating members on their rights and responsibilities. All these are relevant in creating awareness and giving accounts skills to the BOGs which enhances their participation in financial management. In support of this, Osiri, Ondigi and Simatwa (2012) point out that there is need to create awareness to the BOGs on their roles to enable them guard against financial mismanagement in schools and they should be trained to interpret the financial documents presented to them. Similarly Azeem (2010) noted that members of BOGs should be trained in planning and financial management so that they can track school resources and help reduce leakages and corruption.

Among the strategies of enhancing financial management by the BOGs revealed in the study were building a culture of honest and ethical financial dealings as well as ensuring all purchases and contracts awarded pass through procurement processes. These help to overcome the challenge of some of the members of BOGs conniving with the Head teachers to mismanage school funds. It would also eliminate over pricing of items purchased and forging of receipts for accountability as a result of Head teachers conniving with suppliers to mismanage school funds for personal benefits. These findings were similar to those of the previous studies of Mandikela (2006) that BOGs and parents should be made aware of the importance of getting involved in the school financial management physically, morally and financially in order to ensure that their children receive the best possible education available. Osiri, Ondigi and Simatwa (2012) in their findings recommended that BOGs should monitor and approve all expenditure and ensure that all

procurement is done through correct quotation and tendering procedures as measures to eliminate mismanagement of school funds.

The study findings further revealed the need for the BOGs to establish channels through which fraud is reported as well as establish sound internal audit committee of the BOG to regularly monitor financial records. This concurs with the recommendation made by Osiri, Ondigi and Simatwa (2012) that it is vital for the BOGs to constitute an internal audit mechanism in place. This would involve appointing a team from the BOGs or appointing an independent person to do regular checks of the school's finances. There is therefore need to establish an internal audit system in individual schools which is independent of the Head teachers to give checks and balances.

5.2 Conclusions from the study

The study was conducted to find out the effect of Boards of Governors participation on Head teachers' financial management practices in secondary schools in Kaberamaido district.

In objective one, it was found that BOGs perceived they were aware of their school financial management responsibilities.

In objective two, it was established that members of BOGs participated in school financial management practices.

In objective three, it was discovered that BOGs participation in school financial management had little positive effect on Head teachers' financial management practices. The level of participation was not statistically significant enough to enhance good financial management practices by the Head teachers.

In objective four, it was suggested that there is need for training of members of SBOGs on basic financial planning and management through workshops/seminars and establish channels through which fraud is reported and investigated.

5.3 Recommendations made from study

The study made the following recommendations:

There is need to create more awareness of SBOGs responsibilities by the Head teachers or District Education Officers through regular workshops or seminars.

There is need for government through the Ministry of Education and Sports to plan for proper training of BOGs in financial management. Trainers who are experts and well qualified in the area of financial management should be used to equip BOGs with practical skills to financial management.

BOGs should establish independent internal audit committee to regularly examine financial records and transactions in schools. Skilled and experienced persons should be appointed by the Boards to serve in the committee. This would help to overcome inadequacy in accounting skills and would also give enough time to examine accounts records before meetings are held so as to ensure good financial practices by the Head teacher.

Government should regularly send audit teams to schools the same way it does to district local governments to audit school records. This would help to eliminate inappropriate financial management practices in schools. It would also enable detection of fraud that BOGs are unable to uncover in schools.

5.4 Areas of Further Research

The following areas are suggested for further research:

The impact of government financial auditing programs on financial management in secondary schools

The role of financial training programs for Head teachers on financial management in secondary schools

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APPENDIX 1

INTERVIEW GUIDE FOR THE CHAIRPERSONS BOARDS OF GOVERNORS, RETIRED HEAD TEACHERS AND SERVING HEAD TEACHERS

Dear respondent,

I am a student of Master of Education in policy planning and management of Kyambogo University. I am carrying out research on the effect of school Boards of Governors' Participation in financial management on Head teachers' financial management practices in Kaberamaido District. You are kindly requested to answer the following questions as honestly as possible. The information you provide will be treated with confidentiality and used for purposes of this study.

1. What is your perception on members of Boards of Governors awareness of their responsibilities in school financial management practices?
2. What financial management activities have Boards of Governors been involved in to ensure effective financial management?
3. (a) What are the effects of members Board of Governors' current level of participation in financial management on the way the Head teacher uses funds in this school?

(b) Suggest ways through which some Head teachers directly or indirectly may affect the Boards of Governors' participation in financial management.
4. What effective financial management strategies can Boards of Governors use to ensure proper accountability of the school funds?

Thank you for your cooperation in responding to my questions

APPENDIX 2

QUESTIONNAIRE FOR CHAIRPERSONS OF PROCUREMENT UNITS, BURSARS, CHAIRPERSONS OF STAFF FINANCE COMMITTEES AND PARENTS, LOCAL COUNCILS, TEACHERS AND OLD STUDENTS' REPRESENTATIVES TO THE SCHOOL BOARDS OF GOVERNORS

Dear respondent,

I am a student of Master of Education in policy, planning and management of Kyambogo University. I am carrying out research on the effect of School Boards of Governors' Participation in financial management on Head teachers' financial management practices in Kaberamaido District. You are kindly requested to answer the following questions as honestly as possible. The information you provide will be treated with confidentiality and used for purposes of this study only.

Instructions: Please tick against your most appropriate answer and fill in the spaces provided in each section.

SECTION A: Background information

1. Gender: (a) Male (a) Female

2. What is your level of education?

Primary 'O' level 'A' level university Other tertiary institutions

3. What is your field of study?

4. Title: Member Board of Governors Bursar Chairperson of procurement unit

Chairperson of Staff finance committee

5. How long have you taken serving in your current position in this school?

6. Could you please comment whether any of the Head teachers of this school has been interdicted or reported for having misappropriated or not accounted for some school funds?.....

.....

SECTION B: Perception on Boards of Governors awareness of their responsibilities in school financial management

7. To what extent do you agree that the members of School Boards of Governors are aware they have the following financial management responsibilities of this school?

Financial responsibilities of the school Boards of Governors	Strongly agree	Agree	Disagree	Strongly Disagree
Drawing and approving school budgets				
Hold fundraising functions for the school				
Plan for the implementation of programs funded at school				
Approving fees to be charged for development				
Ensure that school fees are collected according to decisions made by stake holders				
Submit the Budget to parents				
Keep financial records of the school				
Ensure value for money is observed				
Attend Board meetings to plan and make financial decisions				
Providing financial oversight function				
Monitoring school projects				
Awarding contracts				
Bidding process				
Internal auditing				

SECTION C: Extent to which Boards of Governors participate in school financial management

8. How would you rank the level of members of School Boards of Governors' involvement in the activities listed in the table below to ensure effective financial management of this school?

Activities	Highly involved	Involved	uninvolved	Completely uninvolved
Visiting the school to demand for financial records				
Attending Board meetings				
contributing to make financial decisions during meetings				
Demanding for physical accountability of the property purchased				
Acting on financial complaints raised				
Ensuring that there is central purchasing of items in the school				
Budgeting				
Fund raising for the school				
Encouraging parents to pay school fees				
Analysing and questioning financial accountability				

SECTION D: Effect of Boards of Governors’ participation on Head teachers’ financial management practices

9. How would you rank the level of Boards of Governors’ Participation in financial management of this school?

.....

.....

.....

10. How would you rank the level at which the Head teacher observes the following financial management practices in this school?

Financial management practices	Highly observed	Observed	Fairly observed	Does not observe
proper payment of fees				
Observes value for money				
Observes prompt payments of bills/expenses				
Observes proper accountability				
Observes orderly financial records				
Observes Prioritization of needs of the school				
States accurate amount of fees collected				
No giving of loans out of school funds				
Prepares budgets showing individual items and expenditure on individual items				
Observes procurement procedures				
Records all expenditures				
Centralizes purchase of scholastic materials				

11. To what extent do you agree that use of the ways listed in the table below by the Head teachers affect the Boards of Governors' participation in financial management?

Ways Head teachers' decisions may affect the Boards of Governors' participation	Strongly agree	Agree	Disagree	Strongly disagree
Not showing expenditure and budget for individual items				
Not recording some expenditures				
Influence election of members of Board of Governors				
Making payments in arrears				
Giving loans out of school funds				
Reselling stationery bought*				
Giving incomplete financial records to make tracing accountability difficult				
Understating fees received and not banking all the fees collected				
Conniving with suppliers to give receipts without buying items				
Use of unauthorized receipt books to collect some of the school fees				
Give others in this space:				

SECTION E: Effective financial management strategies Boards of Governors can use to enhance accountability of school funds

12. How would you rank the relevance of the financial management strategies listed in the table below in helping the Boards of Governors to enhance accountability of school funds?

Financial management strategies	Highly relevant	Relevant	Irrelevant	Completely irrelevant
Training of Board members in basic financial planning and management				
Educating members of the Board about their rights and responsibilities				
Building culture of honest and ethical financial dealings				
Establishing channels through which fraud is reported and investigated				
Establishing audit committee of the Board to regularly monitor financial records				
Ensure all purchases and contracts pass through procurement process				
Suggest others in this space:				

Thank you for your cooperation in responding to my questions

APPENDIX 3

DOCUMENTARY ANALYSIS CHECKLIST

1. Minutes of the Board of Governors meetings.
2. Annual financial statements/records.
3. Letters of financial misappropriation complaints if any.
4. Visitors' book.
5. Procurement unit files.
6. Reports and communications from the Ministry of Education and sports
7. Supervision and monitoring report Book for Boards of Governors

APPENDIX 4

REGRESSION ANALYSIS

Category of respondents	x	y	$(x - \bar{x})$	$(y - \bar{y})$	$(x - \bar{x})^2$	$(y - \bar{y})^2$	$(x - \bar{x}) \cdot (y - \bar{y})$
1	71	56	9.2	13	84.64	169	119.6
2	63	32	1.2	-11	1.44	121	-13.2
3	50	46	-11.8	3	139.24	9	-35.4
4	75	46	13.2	3	174.24	9	39.6
5	50	35	-11.8	-8	139.24	64	94.4
Sum (Σ)	309	215			538.8	372	205
Mean	$\bar{x}=61.8$	$\bar{y}=43$					

Source: Primary data

$$\text{Coefficient of determination } R^2 = \left(\frac{\left(\frac{1}{n} \right) \times \Sigma[(x - \bar{x}) \times (y - \bar{y})]}{\delta x \times \delta y} \right)^2$$

Where:

n is the number of observations used to fit the model, Σ is the summation symbol, x is the x value of the observation, y is the y value of the observation, \bar{x} is the mean of x values, \bar{y} is the mean of y values, δx is the standard deviation of x and δy is the standard deviation of y values.

Computation of the coefficient of determination is shown below.

$$\delta x = \sqrt{\frac{\Sigma(x-\bar{x})^2}{n}} ; \delta x = \sqrt{\frac{538.8}{5}} ; = \sqrt{107.76} ; \delta x = 10.3808$$

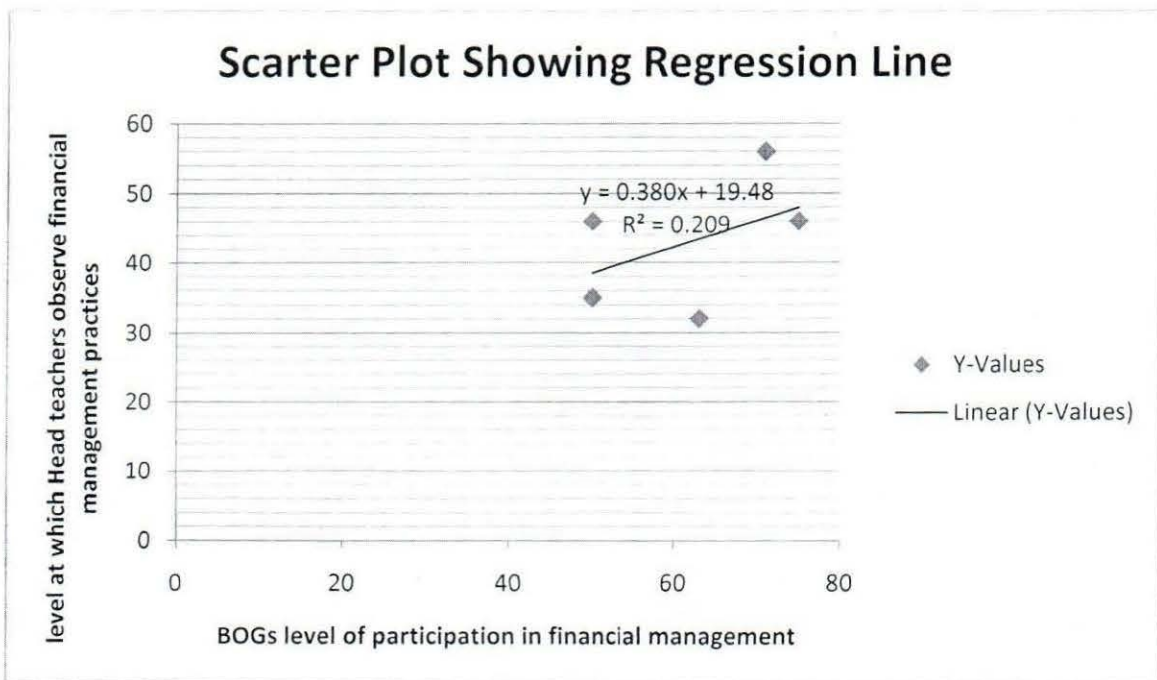
$$\delta y = \sqrt{\frac{\Sigma(y-\bar{y})^2}{n}} , = \sqrt{\frac{372}{5}} , \delta y = \sqrt{74.4} , \delta y = 8.6255$$

$$R^2 = \left(\frac{\left(\frac{1}{5}\right) \times 205}{10.3808 \times 8.6255} \right)^2$$

$$R^2 = \left(\frac{41}{89.5396} \right)^2$$

$$R^2 = 0.4579^2$$

$$R^2 = 0.2097$$



APPENDIX 5

INTRODUCTORY LETTER FROM THE DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT-KYAMBOGO UNIVERSITY

KYAMBOGO



UNIVERSITY

P. O. BOX 1 KYAMBOGO, KAMPALA - UGANDA
Tel: 041 - 285211 Fax: 220464
www. Kyambogo.ac.ug

Department of Educational Planning Management

Date: 25 June 2014

TO WHOM IT MAY CONCERN

This is to certify that **OLUKA Simon, Reg. No. 12/U/117/GMED/PE**, is a student in our department pursuing a Master's Degree in Education in Policy Planning and Management. He is carrying out research as one of the requirements of the course. He requires data and any other information on this topic entitled:

School Boards of Governors' Participation and Head Teachers' Financial Management Practices in Secondary Schools in Kaberamaido District, Uganda.

Any assistance accorded to him is highly welcome. He is strictly under instructions to use the data and any other information gathered for research purposes only.

Thank you

Yours faithfully

Leticia

Leticia Komba Rwakijuma (Mrs.)
HEAD OF DEPARTMENT

