

**FINANCIAL RESOURCE MANAGEMENT AND PERFORMANCE IN UPE SCHOOLS.
A CASE STUDY OF KAMPALA CAPITAL CITY AUTHORITY (KCCA)**

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DECLARATION

I, **BUSINGYE ALICE** declare that this research report is my original work and has never been presented anywhere or to any department for any award.

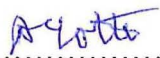
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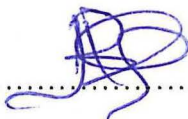
APPROVAL

This Dissertation has been submitted to the university with my approval as the University Supervisor for examination.

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DR. NDAWULA STEPHEN

DEDICATION

For my beloved husband, daughters and son whose support, love, care and encouragement is immeasurable.

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I would like to thank first the Almighty God, without Him this truly would not have been. Thanks for loving me and your abundant gift of life.

I also thank my son and daughters Annabel, Anthea, Audrey, Army, Gary and Gillian, my husband Mr Mwesigye George Shillingi and other family members without whose love, financial support and wisdom I could not have been where I am today.

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TABLE OF CONTENTS

DECLARATION	i
APPROVAL	ii
DEDICATION	iii
ACKNOWLEDGEMENT	iv
TABLE OF CONTENTS	v
LIST OF TABLES	vii
ABSTRACT	viii
CHAPTER ONE: INTRODUCTION	1
1.0 Introduction	1
1.1. Background of the study	1
1.1.1 Historical perspective.....	1
1.1.2. Theoretical perspective	2
1.1.3. Conceptual perspective	3
1.2 Problem Statement	4
1.3 Purpose.....	5
1.4 Specific Objectives	5
1.5 Research Questions	5
1.6. Scope.....	5
1.6.1 Geographical scope.....	5
1.6.2. Content scope.....	6
1.7. Significance of the study.....	6
1.8.Operational definition of key terms	6
1.9 Conceptual framework.....	7
CHAPTER TWO: LITERATURE REVIEW	10
2.1 Introduction.....	10
2.2. Financial Management.....	10
2.2.1. Objectives of Financial Management.	10
2.2.2.Financial Management in education	11
2.2.3. Areas of Financial Management in Education.....	12
2.3. UPE performance.....	16
2.3.1. Academic Performance	16
2.3.2. Enrolment.....	17
2.3.3. Infrastructure Growth.....	18
2.4. The Effect of Financial Monitoring on Performance of Schools.....	19
2.5. The Relationship Between Financial Control and Performance in Schools.....	22
2.6. The Relationship Between Financial Planning and Performance in UPE Schools.	25
CHAPTER THREE: RESEARCH METHODOLOGY	29
3.1 Introduction.....	29
3.2 Research Design.....	29
3.3 Area of study	29
3.4 Population of the study	29
3.5. Sample Size.....	30

3.6. Sampling Design and Procedure.....	30
3.7. Instruments of Data collection.....	30
3.7.1 Questionnaires.....	31
3.7.2 Interviews.....	31
3.7.3 Document Review.....	31
3.8. Procedure for data collection.....	32
3.9. Validity and Reliability of research instruments.....	32
3.9.1. Validity of instruments.....	32
3.9.2. Reliability of instruments.....	33
3.10 Ethical Considerations.....	33
3.11. Data Analysis.....	33
CHAPTER FOUR.....	35
DATA PRESENTATION, INTERPRETATION AND ANALYSIS.....	35
4.1. Introduction.....	35
4.2. Respondent's Demography.....	36
4.3. Financial Planning and Performance in UPE Schools in KCCA.....	38
4.3.1 Quantitative Data.....	39
4.3.2 Qualitative Data.....	43
4.4 Financial Monitoring and Performance of UPE Schools in KCCA.....	45
4.4.1 Quantitative Data.....	46
4.4.2 Qualitative Data.....	50
4.5 Financial Control and Performance in UPE Schools in KCCA.....	51
4.5.1 Quantitative Data.....	52
4.5.2 Qualitative Data.....	56
CHAPTER FIVE.....	57
DISCUSSION, CONCLUSION AND RECOMMENDATIONS.....	57
5.0 Introduction.....	57
5.1. Discussion of findings.....	57
5.1.1 The relationship between financial planning and performance in UPE schools in KCCA ...	57
5.1.2 The effect of financial monitoring on performance of UPE schools in KCCA.....	62
5.1.3 The relationship between financial control and performance in UPE schools KCCA.....	65
5.2. Conclusion.....	67
5.3. Recommendation.....	68
5.4. Areas for Further Studies.....	69
REFERENCES.....	69
QUESTIONNAIRE.....	76

LIST OF TABLES

Table 3.1: Showing population, Sample Size and Sampling procedure

Table 4.1: Distribution of questionnaires according to positions of respondents

Table 4.2: The characteristics of the respondents

Table 4.3: The Relationship Between Financial Planning And Performance In UPE Schools In KCCA

Table 4.4: Shows Pearson correlations Analysis

Table 4.5: Shows findings on regression analysis showing the relationship between financial planning and performance of UPE schools

Table 4.6: The Effect of Financial Monitoring on Performance of UPE Schools In KCCA.

Table 4.7: Shows Pearson correlations Analysis

Table 4.8: Shows findings on regression analysis showing the relationship between financial monitoring and performance of UPE schools.

Table 4.9: The Relationship Between Financial Control and Performance in UPE Schools KCCA.

Table 4.10: Shows Pearson correlations Analysis

Table 4.11: Shows findings on regression analysis and showing the relationship between financial control and performance of UPE schools

ABSTRACT

The purpose of the study was to examine the relationship between financial resource management and UPE performance in KCCA schools. The study's specific objectives included; "to find out the relationship between financial planning and performance in UPE schools in KCCA", "to find out the effect of financial monitoring on performance of UPE schools in KCCA" and "to establish the relationship between financial control and performance in UPE schools KCCA".

The study was carried out in the five KCCA Urban municipal councils-Kampala district. The councils were; Nakawa, Lubaga, Central, Makindye and Kawempe municipal councils. The study used 190 respondents. This study was conducted using both quantitative and qualitative approaches, by carrying out the cross sectional survey using self-administered questionnaires to particular respondents and open ended questions/interview guides for the key informants. Simple random sampling was used for the study because it allows even selection of samples and each individual had an opportunity of being selected. Questionnaires and interview guides were used for data collection. Data sources were both primary and secondary. Both quantitative and qualitative data analysis techniques were used. Quantitative data was entered into a computer using SPSS computer programme

The main findings of the study were that financial planning helps schools in improving performance. The finances are allocated to the priority areas based on good financial plans. Financial monitoring increases performance in UPE schools. Schools spend money on the key priorities knowing that accountability has to be given to the ministry of education and sports through the division education officers. The study further established that there is a relationship between financial control and the performance of UPE schools. Schools with tight financial controls registers high performance levels in academics, enrolment and infrastructural development at the end of the year.

In conclusion, the study observed that there is a relationship between financial resource management and the performance (in terms of grades, enrolment, infrastructural growth) of UPE schools in Kampala Capital City Authority. Schools with good financial management practices record high performance in academics, enrollment and infrastructure development.

The study recommended that, UPE capitation grant should be increased and released on time so as to smoothen the planning process. This is because most schools receive little money compared to their expenditures. The parents should be sensitized to take part in managing school funds through demanding for accountability. This can be done by schools through publicly displaying funds utilization on noticeboards. The school head teachers, members of School Management Committee, heads of departments, deputy head teachers, should be trained in managing finances. Most of the staff who participate in financial management are qualified in teaching only and therefore lack skills in financial management.

CHAPTER ONE: INTRODUCTION

1.0 Introduction

This chapter consists of the background of the study, problem statement, purpose of the study, study objectives, research questions, scope of the study, significance of the study, operational definitions of key terms and conceptual framework

Financial resource management is the handling of financial resources in a professional way to achieve institutional set objectives in a specified period(Lazarus, 2008). It is also the financial accountability as a process through which the related financial transactions and developments are transparently implemented, controlled and relevant information is provided to the public on an understandable, accessible and timely basis to ensure that set targets are met. Financial resource management is a systematic process that seeks possible means of self accountability by making strong and transparent actions of procedure of ensuring that the desired intended objectives are achieved in the specified period (Lazarus, 2008).

1.1. Background of the study

1.1.1 Historical perspective

In 1990, delegates from 155 countries, as well as representatives from some 150 governmental and non-governmental organizations, agreed at the World Conference on Education for All in Jomtien, Thailand (5-9 March 1990) to make primary education accessible to all children and to massively reduce illiteracy before the end of the decade. The delegates adopted a World Declaration on Education for All, which reaffirmed the notion of education as a fundamental human right and urged countries to intensify efforts to address the basic learning needs of all.

According to Action Aid (2004) by 1993 the vision was not realized by several third world countries Uganda inclusive. Uganda, however, showed interest later and UPE became part of President Museveni's campaign strategy in three Presidential races of 1996, 2001 and 2006. Besides, Article 30 and 34(2) of the 1995 constitution provides right of education to every Ugandan and it is upon this background that Museveni's launched UPE in 1997.

However the above program could not go alone, it required teaching staff especially with the influx of pupils who turned up after announcing free education. The influx of pupils rose to 7.3 million in 2002 and automatically the number of teachers rose from 139,484 in 2002 to 145,819 (Educational Planning Department Annual School Census, 2004). The UPE objectives were to increase girl child education, reducing the rate of illiteracy rate and improve pupils' skills especially in job creation.

However, reports have continued to point at the poor quality of educational performance indicators in the sector, for example obtaining of poor grades, reducing enrolment levels and poor infrastructural growth (Yamano and Sasaoka, 2008).

Some stakeholders have attributed the poor performance to lack of effective financial management systems which lead to unprofessional conduct of disclosure of false information that perpetuates wastage of resources on the part of the recipients and scepticism on the side of the Government. These affect the timely disbursement of funds to the schools. The UPE quality is still worrying given the existence of inadequate capacity of accountability by school management and limited transparency among stakeholders to fully illustrate the extent to which the resources accorded to the sector have contributed to its performance level in Kampala district, (ANPPCAN, 2010). Yet, no study has been carried out to examine the relationship between financial resource management and UPE performance in KCCA schools.

1.1.2. Theoretical perspective

Most authors and researchers approach the specific areas of financial management in different ways depending upon their emphasis. Walker and Petty as cited by Kieu (2004) defined the main areas of financial management including financial planning (cash planning, fixed asset planning, profit planning), investment decision-making, working capital management (cash, receivable and inventory management) and sources of financing (short-term and long-term financing, intermediate financing and going public). A study made in Malaysia by Mohd, et al (2010) identified the components of financial management as financial planning and control, financial monitoring, financial accounting, financial analysis, management accounting, capital budgeting and working capital management. Chung & Chuang (2010) classified financial management practice into the following five specific areas: Capital structure management, working capital management, financial reporting and

analysis, capital budgeting and accounting information system. Generally, from the above and other literatures, it is possible to identify four major areas of financial management practices; Financial accounting, Working capital management, Capital budgeting and Financial planning and control

1.1.3. Conceptual perspective

Financial Management in education relates to broad set of management tasks concerned with planning and controlling what the institution does (Chen, 2008). The success of a school depends largely on the way its finance is managed. Financial management is a process where the head teacher ensures that available funds are effectively used to achieve the school's mission and the objectives (Ombach, 1994). This implies that the head teacher should be able to plan, control and monitor financial resources to help in achieving better grades in school and facilitation of infrastructural growth (ADRA, 2003) however, poor financial management in schools may lead to late acquisition of learning materials and poor motivation which may affect the academic, infrastructure growth and pupil's enrolment in UPE schools.

Scholars like Smith and Street, (2006) argue that financial management in education plays a vital role in the performance of educational institutions. Hanushek and Raymond, (2003), postulate that institutions have to ensure accountability, monitoring to increase productivity in utilizing public resources and hence better overall educational performance. Reinikka and Svensson (2002), note that good financial management translate into efficient budget formulation and resource allocation, efficient budget utilization, employee motivation and better school facilities. Shan, (2002), notes that for accountability to be effective, action should be taken upon institutions, which renders ineffective accountability. Monitoring results into an effective educational systems that inform, energize and promote professionalism (Gibbon, 2004).

However, Universal Primary Education (UPE) is one of the Government of Uganda's main policy for achieving poverty reduction and human development. The primary objectives of UPE schools were and are to provide access to education to all school going children in Uganda and basic knowledge and life skills. But the performance in UPE schools is declining. The pupil's enrolment is decreasing steadily and many of them are opting for private schools. Teachers seem not committed in teaching as reflected in the rate of absenteeism which is high.

The existing building structures are in dilapidate state, inadequate and late disbursement of funds to schools, majority of heads of institutions lack a lot in financial management skills (Preliminary investigations). Similarly, the weaknesses in monitoring systems have contributed to incidences of unprofessional conduct of disclosure of false information that translates into a wide variation in quality. It further creates problems of contractors bribing technical staff to approve substandard or ghost work. For instance, at Butansi P/S gauge 30 of iron sheets was used instead of gauge 29, yet there is persistent shortages in infrastructure, (ANPPCAN, 2010). Consequently, poor performance of UPE schools due to poor management of resources.

John, (2014) noted four principal sources of inefficiency in UPE schools. The first is the leakage of resources between the central government and the school through ghost teachers, misuse of UPE grants to district governments, etc. The second is the leakage of resources within the school, mainly attributable to high rates of student, teacher, and headmaster absenteeism. The third is the deployment of teachers both across and within districts, which appears to be unrelated to measures of need. The fourth is the allocation of resources within government schools, where class sizes are largest in the early grades and smallest in the later grades. While it is difficult to precisely quantify the overall magnitude of inefficiency, this study calculates that at least one-third of the expenditures on primary education are wasted or used inefficiently. However, it's important to note that several types of leakage- ghost teachers, UPE capitation grants, and teacher absenteeism--have all decreased over time

It is against this background that the researcher wants to establish financial management in relation to performance in schools.

1.2 Problem Statement

Universal Primary Education (UPE) was initiated in order to eliminate illiteracy in the third world countries by the year 2015. This was due to low literacy levels of the third world children. According to Action Aid (2004) by 1990 the vision was not realized by several third world countries Uganda inclusive. Uganda, however, showed interest later and UPE became part of President Museveni's campaign strategy in three Presidential races of 1996, 2001 and 2006. Besides, Article 30 and 34(2) of the 1995 constitution provides right of education to every Ugandan and it is upon this background that Museveni's launched UPE in 1997. However, since inception, performance in UPE schools has been generally low in terms of structural growth, enrolment and pupil's grades at PLE. Reports have continued to point out the poor quality of education in UPE schools (Munene, 2009).

Some scholars have attributed the poor performance to lack of effective financial monitoring systems in UPE schools (ANPPCAN, 2010). However KCCA has employed different methods like lobbying for recruitment of skilled teachers, ensuring regular supervision of all schools, ensuring proper financial planning, creating favorable conditions for learners and teachers with the aim of improving the performance of UPE programme in the city, but all in vein (Bart, 2014). This has left KCCA in a crisis and if not solved the performance of schools is most likely to keep reducing and therefore affecting the authority's reputation. This therefore created the need for study to find out the relationship between financial resource management and UPE performance in KCCA schools.

1.3 Purpose

The purpose of this study was to examine the relationship between financial resource management and UPE performance in KCCA schools.

1.4 Specific Objectives

1. To find out the relationship between financial planning and performance in UPE schools in KCCA .
2. To find out the effect of financial monitoring on performance of UPE schools in KCCA.
3. To establish the relationship between financial control and performance in UPE schools KCCA.

1.5 Research Questions

The study was guided by the following questions to achieve the above objectives

1. What is the relationship between financial planning and performance in UPE schools?
2. What is the effect of financial monitoring on performance in UPE schools?
3. What is the relationship between financial control and performance in UPE schools?

1.6. Scope

1.6.1 Geographical scope

This study was done in twenty five UPE primary schools in Kampala Capital City Authority. Five UPE schools were selected from each division.

1.6.2. Content scope

The subject scope for this study was to find out the relationship between financial resource management and UPE performance in KCCA schools. Other aspects of the study included; the relationship between financial planning and performance in UPE schools, the effect of financial monitoring on performance of UPE schools and the relationship between financial control and performance in UPE schools KCCA.

1.6.3 Time scope

The study covered the period of 5 years from 2010 to 2015. The data was collected in the periods of three months between February and April 2015.

1.7. Significance of the study

The study generated more information that could benefit the main actors and other stakeholders in the education sector in the following ways;

The researcher improved on her research skills, analytical skills and conceptual skills and to other researchers carrying out the same study, a source of relevant literature.

The study would support the different stakeholders engaged in policy making to come up with policies that can promote effective resource management and performance in UPE schools.

The study has a great contribution to the body of knowledge. Academicians and scholars may use it as a useful addition to the body of the available information on the relationship between financial resource management and performance of UPE schools.

The ministry of Education, Science, Technology and Sports would understand some of the issues facing financial resource management in UPE schools such that recommendation measures can be put in place before the situation worsens.

The private investors would be equipped with modern techniques of financial resource management which helps in increasing the profitability levels in their investments.

1.8.Operational definition of key terms

Performance means the accomplishment of a given task measured against present known standards of accuracy, completeness, cost, and speed.

Financial Management means planning, organizing, directing and controlling the financial activities such as procurement and utilization of funds of the organisation

Financial Planning is the process of estimating the capital required and determining its competition.

Financial monitoring necessitates comparing actual performances with plans to evaluate the effectiveness of the plans, identify weaknesses and earlier on and takes corrective measures.

Financial control includes putting in place policies and procedures put into place by a business or organization to track, manage and report its financial resources and transactions

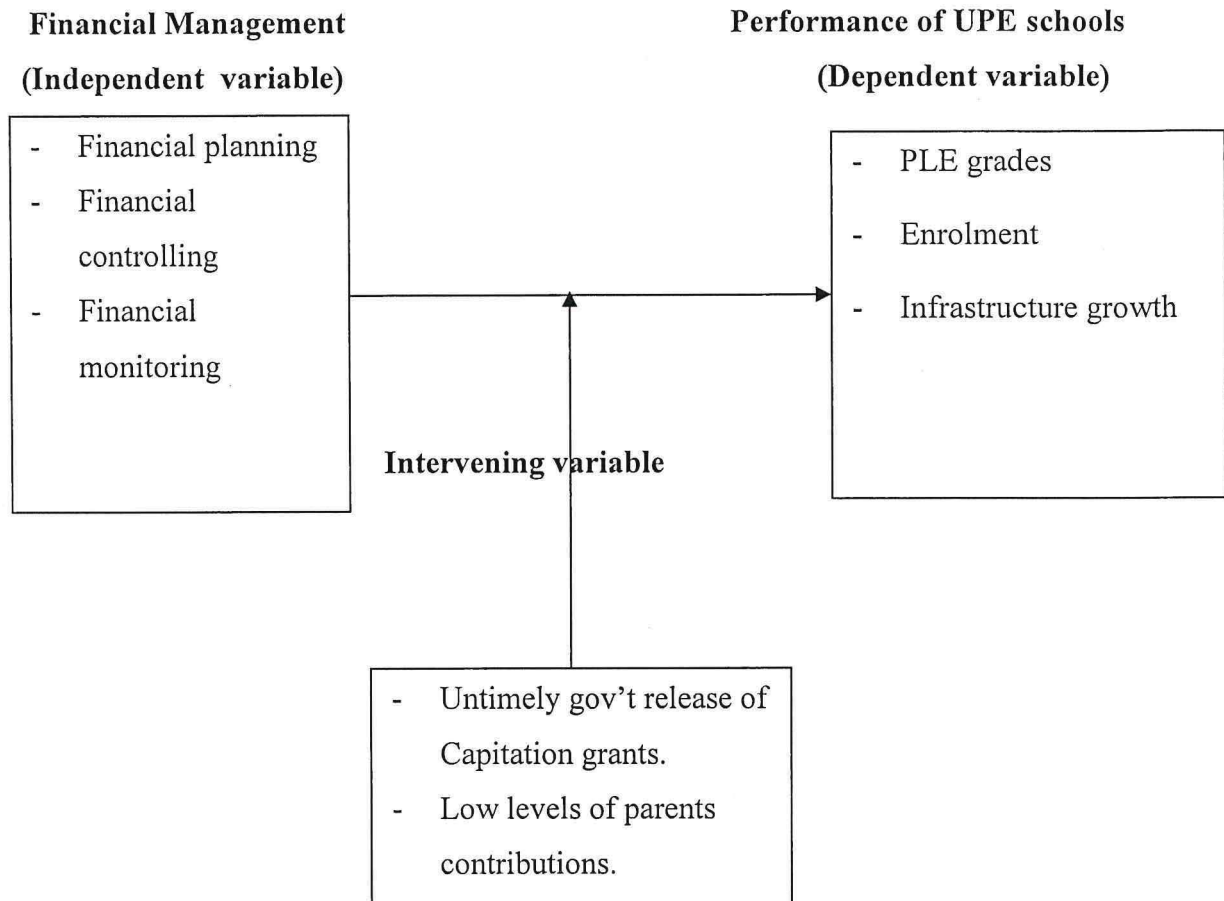
1.9 Conceptual framework.

The dependent variable in this study is performance of UPE schools. Performance is the process of doing a task or an action or is the act of doing or carrying out something. In this study, performance of UPE schools means number of grades 1 and 2 got by the pupils at PLE, increased enrolment and infrastructural growth.

The independent variable is financial resource management. The components of financial resource management in this study or dimensions are financial planning, financial control and financial monitoring. The conceptual framework below shows the relationship between the independent variables (financial planning, financial control and financial monitoring), dependent variables (PLE grades, enrolment and infrastructural growth) and the intervening variables (Untimely gov't release of Capitation grants, low levels of parents contributions).

Figure1.1 Conceptual framework

The study can be explained in the conceptual framework below.



Source: Developed by the researcher (2015)

Self-developed and it assumes that with effective financial planning, control and monitoring, timely government release of capitation grants and sufficient parents' contributions, organizational performance is likely to significantly improve.

Financial planning in school setting helps in achieving the goals/ objectives of both the school and ministry of education through proper management of the finances. This process allows them to determine where the institution stands financially and determine what steps must be taken to reach the set objectives of improving academic performance, PLE grades and infrastructure growth

Financial monitoring necessitates comparing actual performances with plans to evaluate the effectiveness of the plans, identify weaknesses and earlier on and takes corrective measures.

Monitoring tools include evaluation reports, budget monitoring tools, and cash flow reports, financial statements and audit reports.

Financial control is a process of checking actual performance against the standards or plans with a view to ensure adequate progress and also recording such experience as is gained as a contribution to possible future needs. It helps in achieving the projected performance in schools.

However there are other factors which affect performance of UPE schools like untimely gov't release of capitation grants and low levels of parents contributions. Untimely release of funds leads to poor planning and utilization of the available resources.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

This chapter presents the review of the literature related to the study from the previous studies carried out by various scholars. This review was made in reference to the study objectives of financial planning, financial monitoring and effectiveness of internal control systems.

2.2. Financial Management

Financial management may be defined as that area or set of administrative function in an organization which relate with arrangement of cash and credit so that organization may have the means to carry out its objective as satisfactorily as possible (Howard & Opton, 2005). According to Kepher Petra (2002), financial management is defined as a body of business concerned with the efficient and effective use of equity capital, borrowed cash or any other business funds as well as taking the right decision for profit maximization and value addition of an entity. Aguti Jessica Norah, 2002 further defined financial management as that managerial activity which is concerned with the planning and controlling of the firm's financial resources. Planning, directing, monitoring, organizing and controlling of the monetary resources of an organization. From the researchers interpretation, financial management covers such areas as the procurement of funds, their allocation, monitoring their use in the interest of accountability and producing financial reports for the relevant stakeholders. Effective financial management ensures that, all financial regulations and procedures are complied with, all financial transactions are recorded accurately, adequate controls are in place to ensure that expenditures do not exceed income, and only authorized expenditures are incurred.

2.2.1. Objectives of Financial Management.

School financial management is generally concerned with the procurement, allocation and control of financial resources in a school. At the very basic, any organization activities are composed of finance, production, marketing, sales and human resource management (Heinz-Dieter et al, (2007).

In the school setting, funds are needed to produce better quality learners, market the school, sell quality services to the public and manage human resource properly. Almost all organization activities directly or indirectly involve the acquisition and utilization of funds and that's why it is

referred to as the life blood of the institution. The main objectives of the school management include, ensuring regular and adequate supply of funds in school, ensuring optimum utilization of funds in the school, ensuring safety on the investments, ensuring proper budgeting and control measures in the school, ensuring adequate return to the shareholders and planning for a sound capital structure with a fair composition of capital so that balance is maintained between debts and equity capital (Arben Malaj et al, 2005). According to the researcher, the core business of UPE schools is teaching and learning. They exist so that pupils can learn and their central activity is instruction. However the efficiency and effective management of fiscal and physical resources in the institution enhances instructional programmes. This is done through the effective management of the schools' human, material and financial resources. It is, therefore, important to stress that financial management is one of the major functions in UPE schools.

2.2.2.Financial Management in education

According to Bell, (2002), financial Management means planning, organizing, directing and controlling the financial activities of the enterprise. It means applying general management principles to financial resources of the enterprise. Management in education is a process of relating resources to objectives required in organizations which explicitly exist to provide education. This is to ensure that the desired goals or outcomes are achieved. Therefore, financial management means seeing that the school has the funds it requires to meet its goals and that such funds are used for the purposes for which they were meant (Paisley, 1992). He further noted that financial management covers such areas as the procurement of funds, their allocation, monitoring their use in the interest of accountability and producing financial reports for the relevant stakeholders.

However, it should be noted that, effective financial management ensures that; all financial regulations and procedures are complied with, all financial transactions are recorded accurately, adequate controls are in place to ensure that expenditures do not exceed income, and only authorized expenditures are incurred. From the researchers point of view, financial management is therefore an integral part of responsibility for education officers, administrators and school headmasters because without good financial management practices, schools would find it difficult to achieve their goals.

2.2.3. Areas of Financial Management in Education

Financial planning

Cameron, (1992) noted that Planning is the basic to any management process that involves looking ahead to prepare for future. It must precede implementation. The following can be very important tools in financial planning; strategic plans, business plans activity reports budget reports, work plans, cash flow forecast, and feasibility studies. He further noted that the purpose of financial planning in school setting is to help in achieving the goals/ objectives of both the school and ministry of education through proper management of the finances. This process allows them to determine where the institution stands financially and determine what steps must be take to reach the set objectives. Bennett et al, (2000) stresses that financial planning provides direction to financial decisions and gives insight on how each decision affects other financial areas of life. Viewing each financial decision as a whole allows one to consider its effects on short- and long-term goals. This implies that, the simple objective of financial planning in schools is to make the best use of resources to achieve both financial and academic goals. The sooner the goals are developed and a financial plan to achieve them, the easier it becomes to achieve the objectives.

It was observed that because UPE funds are released on a quarterly basis, funds reach schools late. The delay in receipt of funds makes it difficult for head teachers to predict and plan for the school activities. This uncertainty over funds receipt forces head teachers to borrow to finance school requirements, and also to account for their expenditures falsely. Some head teachers revealed that in most cases primary schools are operated through borrowing, this means that schools do not have bargaining power to get best prices so they end up paying high prices. However no one has minded to study the effect of late funds disbursement on performance of UPE schools (Ministry of Education and Sports, 2007). This implies that financial planning in UPE schools is interrupted due to delays in releasing funds from the central government. This affects all the levels of financial management including, financial control and financial monitoring. This creates the need for the government to start releasing all funds timely.

Cheng et al, (2007) noted that most schools are able to estimate the precise requirement of funds through financial planning so as to avoid wastage and over-capitalization situation. Funds are arranged from various sources which include, the government, parents, NGO's, banks, other

stakeholders and are used for long term, medium term and short term. Schools have been able to tap appropriate sources of funds at appropriate time as long term funds are generally contributed by shareholders and debenture holders, medium term by financial institutions and short term by commercial banks. Williamson, (2000) pointed out that schools use financial planning as a basis for checking the financial activities by comparing the actual revenue with estimated revenue and actual cost with estimated cost. He further noted that finance is the life blood of educational institutions. According to the researcher, financial planning is an integral part of the corporate planning of a school. All business plans depend upon the soundness of financial planning. Schools have been able to relates present financial requirement with future requirement through financial planning by anticipating their income and growth plans.

Financial monitoring

According to Wong, (1995a), financial monitoring necessitates comparing actual performances with plans to evaluate the effectiveness of the plans, identify weaknesses and earlier on and takes corrective measures. Monitoring tools include evaluation reports, budget monitoring tools, and cash flow reports, financial statements and audit reports. According to the researcher financial monitoring in schools includes supervising activities in progress to ensure they are on-course and on-schedule in meeting the objectives and performance targets. This should be in relation with the ministry of Education programmes, the government and other stakeholders.

Wong, (1995a) further argues that the primary responsibility of a School's Governing Board is to understand the school's financial situation and to react accordingly with management.

The ministry of education and sports requires that each school should assure accountability for the resources and evaluate its annual and long-term financial goals. Financial monitoring establishes measures that provide a complete description of the school's financial situation, sets achievable financial targets that represent improvement over prior period baselines, establishes and protects the financial viability of the institution. However its not clear whether all UPE schools are periodically monitored by responsible officers and how it has affected performance. According to the researcher, it is important for school governing boards to continue efforts to improve measures of the effectiveness of UPE programmes, and find new ways that can better target to achieve the outcomes expected by government

Measuring programme performance in the public sector has always been a challenge because it is difficult to secure agreement on how best to determine the effectiveness of government programmes. Yet it is important that efforts be continued to improve measures of the effectiveness of government programmes, and how they may be better targeted to achieve the outcomes expected by government. Taxpayers expect their governments to deliver value for money, and governments in turn are entitled to the best advice they can get from the public service on policy and delivery options, and on programme performance (Murphy et al, 2009).

The researcher believes that developing internal checks by the school management committees complemented by external government controls on financial resources' management in schools, both financial and nonfinancial achievements can improve the efficiency of financial monitoring.

Financial Control

Financial control (as exercised in planning, performance evaluation, and coordination) of financial activities aimed at achieving desired return on investment. Managers use financial statements (a budget being the primary one), operating ratios, and other financial tools to exercise financial control. Financial Planning is the process of estimating the capital required and determining its competition. It is the process of framing financial policies in relation to procurement, investment and administration of funds of an enterprise (Yadollah, 2006). According to the researcher, for financial controls to be effective schools should be having budgets in place. A budget is the key to financial control. It represents the school's decision to take control of the financial affairs, to know where it stands and where its heading to. It also enable the school to work out a step-by-step plan to achieve the set goals.

According to Wong, K. C. (1995b), "Controlling is a systematic exercise which is called as a process of checking actual performance against the standards or plans with a view to ensure adequate progress and also recording such experience as is gained as a contribution to possible future needs." According to Donnell, (2005) "Just as a navigator continually takes reading to ensure whether he is relative to a planned action, so should a business manager continually take reading to assure himself that his enterprise is on right course." According to the researcher, it implies that running a school with out effective financial control systems can affect the performance both in terms of finance and academics.

This creates the need to put in place a system of control, checks and balances to ensure proper application of procedures and resources during program implementation. The control tools in this case include; budgeting, well delegated authority, procurement procedures, reconciliations, internal and external audits, fixed asset register and insurance.

According to Chen, (2008) financial control ensures that financial systems are developed and implemented with due regard to generally accepted financial control standards, and are consistent with government business and systems strategic direction, strive towards integrated financial management to support government decision-making, accountability and transparency as described in the Financial Management Information Systems Vision (government access only) and also provide guidance to ministries on financial systems, supporting internal controls and financial risk assessments.

It was observed that both primary and secondary schools have not been provided with a standard format of presenting accountability documents, therefore different schools present accountability documents in different formats. Although all schools are required to submit accountability documents to Ministry of Education and Sports, the Ministry authorities have remained reluctant to audit the accountabilities which would enable them to come up with a standard format of presenting accountability documents. The accountability mechanism is, therefore, characterized by various abuses that include; poor/partial accountability, non-accountability, diversion of funds. No serious studies have been done to find out the effect of the poor accountability mechanisms on performance Munene, (2009). According to the researcher, the government should have a standard format of accountability whereby the head teachers should present their accountability to the sub-accountant who should examine that accountability, after which the accountability should be audited by the internal auditor at the district level. Finally, the accounts should be forwarded to the Auditor General's office for external audit

Kinyera, (2009) noted that although the law confers powers to the Auditor General, in many districts, the office of the Auditor General and the District Internal Auditor hardly carry out audits in these schools. It is the sub-accountants at the sub county level that mostly carry out the accounts examination of the UPE funds at the school level yet in most cases these sub-accountants lack the necessary resources and the financial audit skills to monitor these schools.

Some head teachers complained that these sub-accountants sometimes request for payment for the service rendered. According to the researcher, the government should carry out periodic training for the sub-accountants to equip them with the required skills and make sure that their activities are facilitated by giving them allowances. Poorly facilitated sub-accountants can pose a threat to the system because they can easily be bribed by head teachers to give wrong information.

Hass, (1975) found out in a study that strong financial controls help internal auditing and the operations team have confidence in the numbers being reported to management and help protect the school's assets. As in any area/level of operations whether it be primary, secondary or institutional, the financial controls need to be documented, assessed, revised, and strengthened where necessary and tested regularly. According to the researcher, this allows for reliable financial reporting throughout the school, which allows for more solid financial management of the operation. For the case of UPE, this provides greater peace of mind to the government and project financiers that the accounting data is correct and the money is better protected from potential frauds. That, in turn, allows for chances of getting more funding for the project.

2.3. UPE performance

The performance of UPE has been accepted as a multidimensional construct since it measures a variety of different aspects/dimensions that include; pupils grades, enrolment and infrastructure growth. These have been a subject of scope among many scholars;

2.3.1. Academic Performance

According to the Overseas development institute, (2005), the introduction of UPE in 1997 was associated with a sudden drop in education quality indicators, such as the pupil-teacher ratio, the pupil-classroom ratio, and pupil-textbook ratio. However, since 1997 Government has constructed more classrooms, trained and deployed more teachers, and bought more textbooks. This has led to a gradual improvement in those indicators. The pupil-teacher ratio, which gives an indication of contact between pupils and teachers in classrooms, improved slightly from about 65:1 in 2000 to 54:1 in 2003 in government primary schools. The pupil-classroom ratio, which indicates the degree of congestion in a classroom, also improved slightly, from about 110 pupils per classroom in 2000 to 94 pupils per classroom in 2003. However these indicators have not been studied in the current years by stakeholders to determine their performance and compare the level of improvement in relation to the funds provided.

The internal efficiency of primary education is low. There are four principal sources of inefficiency. The first is the leakage of resources between the central government and the school through ghost teachers, misuse of UPE grants to district governments, etc. The second is the leakage of resources within the school, mainly attributable to high rates of student, teacher, and headmaster absenteeism. The third is the deployment of teachers both across and within districts, which appears to be unrelated to measures of need. The fourth is the allocation of resources within government schools, where class sizes are largest in the early grades and smallest in the later grades. While it is difficult to precisely quantify the overall magnitude of inefficiency, this study calculates that at least one-third of the expenditures on primary education are wasted or used inefficiently. However, it's important to note that several types of leakage- ghost teachers, UPE capitation grants, and teacher absenteeism--have all decreased over time (John, 2014)

High levels of teacher, headmaster, and student absenteeism is the most important source of leakage at the school level. The magnitude of teacher absenteeism, in particular, is so large that reducing it should be a principal focus of Government efforts to improve efficiency in primary education. Since Government actions to reduce absenteeism are relatively recent, they may not have yet had much impact(John, 2014).

2.3.2. Enrolment

The education sector in Uganda has changed dramatically over a period of ten years. The most notable change is in access to primary education. In 1992, 2.4 million children enrolled with a gross enrolment ratio (GER) of 68 per cent and a net enrolment ratio (NER) of less than 40 per cent. Today more than 7 million children are enrolled, the GER is over 120 per cent, and the NER over 80 per cent. There have also been significant changes in the number of and proportion of trained teachers, the classrooms built and available and the textbook purchase and distribution system. The implementation of the UPE program has meant an increase in resource flows from higher government in terms of grants, materials and construction funds. (Murphy, 2005, p. 139)

Deininger (2003) found that the introduction of UPE was associated with a significant expansion of attendance in primary education by the poor and that the school fees decreased significantly. He used the national household surveys in 1992 and 1999/2000 to compare the enrollments and

private costs of 1992, 1997, and 1999. He also found that the school attendance increased dramatically for girls aged 6 to 8 years and that the household expenditure on primary schooling decreased by about 60 percent between 1992 and 1999. Although his study indicated a significant increase in enrollments just after the adoption of UPE, it was too early to evaluate the impacts of the UPE on the overall educational attainments and no current study has been carried out in the recent years to determine the increase of enrollment levels in relation to the funds provided by the government. Also, Deininger (2003) did not examine the impacts of UPE on delayed enrollments.

Some empirical literature, however, also shows that even under the UPE policies, the remaining private costs of education are still impediments for enrollment and equality in the quality of education (Tsang and Kidchanapanish, 1992; Avenstrup, et al., 2004). The UPE policy normally subsidizes tuition fees only, leaving other direct and indirect costs to be borne by parents and families. Thus, the equality and equity of education remain as a concern under the UPE policy. The empirical evidence also challenges the adequacy of the cost intervention. Some studies argue that the unit costs of schooling at a given quality for marginalized populations can be quite different from those for non-marginalized groups (Tsang, 1994; Kitaev, 2001). A more recent study also finds that public policies that promote the expansion of primary education tend not to benefit the poor (Govinda, 2003). These empirical studies indicate the importance of considering the adequate costs of schooling for different groups to maintain vertical and horizontal equity.

2.3.3. Infrastructure Growth

According to the education policy, a standard classroom should accommodate 50 pupils and should be 7m by 8m in size. On average, the pupil-class ratio in the some regions is as high as 74:1. Most schools have 50 - 100 pupils per class. Moreover, of the other schools, 31.7% have 100-150 pupils per class and 12.7% have over 150 pupils per class, especially in the lower classes. This overcrowding poses a serious challenge for the teachers to effectively attend to each pupil in class and it negatively impacts on the pupils' performance.

Only a small number (8.7%) of schools have fewer than 50 pupils per class, especially in the central and western region. However the detailed information about students-classroom room in KCCA schools only is limited as much of the authors give generalized information with percentages covering the entire central region. In some districts, such as Moroto, the situation in several schools is even worse since two different classes have to share one room owing to a shortage of buildings. The 2011/2015 manifesto of the current government pledged the construction of more classrooms to bring down the estimated national pupil-classroom ratio of 65:1 to 54:1 by 2015 so as to contribute to the realization of the right to education. This has not, however, been realized in many of the hard-to- reach schools in the country.

According to Paul, (2014), the majority of the teachers in the schools do not reside within the school compound. Only 3.8% of the schools have a sufficient number of teachers' houses. The majority (95.2%) of the schools have a few houses, with most of the teachers (about 6-10 and above per school) lacking accommodation. Only 1% of the schools do not have any teachers' houses at all. In a number of the schools, some teachers shares houses with limited rooms, and this does not allow them to live together with their families. In a few schools some teachers have to sleep on the floor in the classrooms.

According to the education policy, the standard number of pupils per stance is 50. The findings from a study by Paul, (2014) revealed that up to 25% of the schools have the recommended number of latrines, and that some even have more than the required number. The majority of the schools (75%), however, have an insufficient number of latrines (with most having a deficiency ranging from 1-10 stances). Generally, the number of latrines is inadequate; and in some schools, the teachers have to share latrines with the pupils. Some studies have attributed pupil dropout countrywide, especially of girls, to the existence of limited and unhygienic sanitary facilities. In most schools the latrines were often dirty and smelt terrible.

2.4. The Effect of Financial Monitoring on Performance of Schools

Monitoring means keeping track of the performance of a system, largely the use of performance indicators focused on outcomes (Gibbon, 2004). A performance indicator can be defined as an item of information collected at regular intervals to track the performance of a system (Gibbon,

2004). Monitoring is the regular observation and recording of activities taking place in a project or program and findings out whether the project activities are systematically progressing with in the stated objectives (Hanson, 2010).

According to the researcher, monitoring in UPE schools involves determining and observing whether the funds given to schools are used in line with the programs objectives and goals. This have increased the programmes performance in some areas like, enabling majority of children aged between 6 and 13 years to access primary education, increasing in the number of pupils enrolling for primary one.

The information gathered while monitoring is helpful in giving feedback to the respective stakeholders of the project for the decision making. Monitoring helps to keep truck the work on track and lets management informed of what is going on wrong. Monitoring provides a useful tool for evaluation of projects when done according to the stated objectives and enables management to determine whether the resources available are sufficient and being well utilized to capacity, (Chris, 2010). According to the researcher, school monitoring programmes helps in comparing actual levels of income and expenditure with the forecast, investigating and correcting any variances, feeding back the results and if necessary, amending the financial plan. As part of the budgeting process financial monitoring helps in setting targets for what should be achieved.

The dimensions of service monitoring tools have positive relationship with accountability (U.S General Accounting Office and Van Slyke 2003). Government agencies frequently lack the capacity to adequately monitor the performance of certain programmes hence the greatest disadvantage experienced by government officials (Brown and Potoski 2006). This is also in agreement with Ferrer, (2009) that there is a link between monitoring and accountability by stressing that programme accountability is ensured when the poor people decide whether the service was delivered as agreed to guarantee payments to the managers. However the researcher found out that for the case of UPE programme, annual Education Sector Performance Reviews and joint undertakings between the institutional and international stakeholders; education sector planning and budgeting workshops in addition to tracking studies for UPE funds utilization, baseline studies, capacity building projects at institutional and individual technical levels etc, inform the Government and Ministry of Education and Sports on the performance of the sector.

Dubnik, (2010) explains various modes of enforcing financial accountability using sources of control which are either internal or external and degree of control being tight or loose. Regular measuring and monitoring the achievement of results should provide information to government which enables it to improve decision making at every level, and identify actions which enhance the impact, effectiveness, efficiency and economy of public sector programmes, (Williamson, 2003).

Unless there is a mechanism by which clients can monitor and discipline the providers (that is, the short-route of accountability is working), the result is that teachers are absent, and primary education suffers, (Ayako, 2006). The problem is that in many poor countries the legal and financial institutions are weak and among the most corrupt (Reinikka and Svensson, 2005). The degree of control involves putting up cash limits which a given department should spend above which the head quarter approves on behalf of a department and all this is aimed at minimizing fraud, corruption and abuse of public for the private gain (Raples, 2009). According to the researcher, this is true for most UPE schools where district inspectors lack funds to support them in monitoring schools in their areas of operation leading to misuse of funds by headteachers, charging extra fees from students, creation of ghost teachers and teachers absenteeism of which all have affected the performance of the programme.

The accounting regulators clearly link the concepts of monitoring and accountability and view monitoring as the appropriate criterion for determining the components of the whole-of-government entity for the purposes of providing useful financial information. Jamil, (2010) notes that external mechanism for enforcing accountability in public places include legislative of the parliament probing into the use of funds, control of political executives over public agencies, public hearings , interest groups, opinion polls and the use of media.

The introduction of UPE in the 1997 significantly changed the structure of school financing and monitoring. The rough doubling of school population between 1995 and 2001 further doubled the overall value of the UPE grant. The surge in enrollment quickly overwhelmed the capacity of the Ugandan education system which turned to the World Bank for help. Over three years the Bank and other donors provided significant budget support and technical assistance toward UPE program.

Donors gave funding subject to conditions. One World Bank condition required Uganda to have “implemented a monitoring system for accountability on the use of public funds allocated to Districts and schools”. USAID also required that information on grants, salaries and finances be published on public notice boards at various official administrative locations within the district. Local schools were required to post information on enrollments, UPE capitation grants received, teachers’ salaries received and a copy of the school’s quarterly report. Another condition was that three quarters of schools had received at least half of the non-wage allocation.

According to the researcher, this helped in promoting accountability in the early years of the programme because the Ugandan government paid close attention to these conditions.. Most of the schools were forced to implement the conditions so as not to be denied the funds by the World bank and USAID. The Ministry of Education and Sports conducted audits and commissioned reports on the flow of funds from disbursement through the entire system. However the effects of the monitoring carried out as a condition from donors on enrollment levels, academic performance and infrastructure development still remains unclear.

2.5. The Relationship Between Financial Control and Performance in Schools.

Financial controls in a business has benefits and consequences that go beyond the schools management and have more to do with financial dimensions in general, key in which, financial performance. Financial controls forces firms management to do better forecasting. Vague generalizations about what the future may hold for the school are not good enough for assembling a budget. School’s management must put their predictions into definite and concrete forecasts (Tracy, 2013). According to the researcher, it is therefore critical that education managers and head teachers should understand what a budget is and the benefits that can be derived from budgeting. It summarizes the estimated income and expenditure for a specific period of time.

Finance is always being disregarded in financial decision making since it involves investment and financing in short-term period. Further, also act as a restrain in financial performance, since it does not contribute to return on equity (Rafuse, 1996). A well designed and implemented financial management is expected to contribute positively to the creation of a firm’s value (Padachi, 2006). Dilemma in financial management is to achieve desired trade- off between liquidity, solvency and profitability (Lazaridis, 2006).

In spite of these achievements, substantial challenges remain. This can be seen in pupil learning outcomes: according to the SACMEQ study of educational quality in Southern and Eastern Africa, Ugandan pupils in primary six lag behind average learning levels in these countries, including neighboring Tanzania and Kenya (Byamugisha and Ssenabulya 2005). According to the researcher, the poor performance of students at different levels in UPE aided primary schools is not only as a result of less funds allocated to UPE schools but also poor financial control mechanisms that reduce accountability, lead to misallocation of funds. All these reduces the services that pupils are supposed to get under normal handling of funds.

Without losing accountability mechanisms, modern financial controls can better support performance management by integrating known financial outcomes with frequent re-forecasting of the budget and linked to analysis of performance trends. A school's financial performance management reporting systems will draw on a number of information sources and reflect the range of stakeholder and departmental perspectives (MelekEker, 2007).

According to the researcher, there are a variety of approaches to developing the performance metrics and the reporting of performance. But without integration of the financial resources consumed, the school cannot measure value for money or make informed choices about future resourcing and service priorities.

Schools should develop an approach that consciously attempts to consider the financial and non-financial processes together. A key feature is that before any review of the financial variances takes place, the school asks questions about the expected position, based on the understanding of what has happened, what happened that was unexpected and what planned events did not take place. It needs to structure its responses and planned management actions into those that can be taken in-year and those that require a longer timeframe, with consideration of what specific financial actions may be required as well as substantive operational actions (Drury, 2004).

Policy interventions that seek to strengthen accountability can be thought of as operating through one of two channels (World Bank 2004). Under the 'long route' of accountability, citizens hold schools to account through political processes (e.g., voting), and government (both national and sub-national) manage these providers.

The short route, by contrast, is direct, citizens may hold schools to account through direct interaction with the school. Parent-Teacher Associations (PTAs) and School Management Committees (SMCs) provide an institutional forum for this direct form of accountability. Potential strengths of the short route of accountability are several: the beneficiaries of a particular service have the strongest incentive to improve its performance, and they may also have the best access to information about the actual performance of service providers. According to the researcher, the accountability process for UPE capitation should start with the head teachers who make accountability that later should be checked by the sub-accountant, then the head teacher should present the accountability to the district internal auditor for verification, the internal auditor should check the accountabilities of the school before the subsequent release.

Chaudhury et al, (2006) find no relationship between the frequency of PTA meetings and teacher attendance in Uganda. Baseline data collected for the present project suggest that parental participation in PTA meetings and other school activities is limited in scope, particularly outside of individuals holding positions of responsibility in the community (Kasirye, 2010).

While SMC members attendance at meetings is uneven, with some key responsibilities-such as the co-signing of school accounts by the SMC Chair-seldom practiced (Guloba and Nyankori 2010). According to the researcher, a conducive working environment must be created for teachers , PTA members and other individuals holding positions of responsibility in the community such that they can develop interest to participate in all school meetings. Such an environment could include better facilitation such as providing allowances.

Policymakers have intervened to strengthen the short route of accountability in various ways. One approach is to provide financial or other discretionary resources to local managers, which they can use to incentivize service providers. The track record of such interventions is mixed, although there is strong evidence that technocratic implementation of monetary incentives can improve effort by service providers (Duflo and Hanna 2006).

Cybulski et al., (2005), stress that many state school funding programmes must be under legal scrutiny to ensure accountability for improved management techniques, both structurally and in policies to enhance efficient and effective utilization of resources.

As financial constrain tighten, the funding that is available must be used with the greatest care. Financial management systems in developing countries have been badly neglected, unless these are improved, scarce resources will be wasted and the accountability of institutions will be subjected to questions, (World Bank, 2005). This implies the need for regular auditing of schools accounts to enforce proper accounting standards.

2.6. The Relationship Between Financial Planning and Performance in UPE Schools.

Financial planning is the process of planning the organization's spending, financing, and investing to optimize the financial situation. The success of a school can hinge on the quality of its financial management. Sound financial management ensures that a school's resources are effectively used to achieve a school's mission, and its School Improvement Plan (SIP) and or School Development Plan (SDP).

According to the researcher a financial plan should specify the financial goals and describes the spending, financing, and investing plans that are intended to achieve those goals.

Several empirical and related studies (Ejiogu, 2001; Yoloye, 2000), appear to show that non-availability of physical facilities in many schools may not necessarily be due to inadequate resources, but inefficient management of available resources/finances. The contracts awarded for the provision and management of schools facilities are done without proper financial planning. In Kampala schools, there is a structural plan for developing physical facilities and managing the availed funds. Ogunsaju, (2000) and Ehiamentolor, (2005) report that many contracts are awarded to non-professionals who lack fundamental knowledge of quality education materials. Disbursement, use and monitoring of funds should be improved by streamlining the procedure and providing guidelines for developing, processing and management of production (Kisauzi and Sengooba, 2003).

According to the researcher, financial planning is important and should be done by preparing budgets. For successful implementation of budgetary control, certain conditions have to be fulfilled. These include; preparing statements of goals and objectives, creating budget centres, developing accounting controls, communication, coordination and budget administration.

Business changes and uncertainty are leading factors cited as causes for planning variability from actual performance. A key trend that surfaced was that schools where the financial planning

process leverages external indicators and business drivers are demonstrating a higher level of success in harnessing uncertainty and delivering prospective insights with higher confidence accuracy and performance. Business driver planning provides better insight to understand, analyze, and proactively impact the school performance. According to the researcher, the ability to forecast and plan for the future is a critical dimension of schools' efforts to meet demand and serve customers while maintaining hard-won operating efficiencies

It was noted that because UPE funds are released on a quarterly basis, funds reach schools late. The delay in receipt of funds makes it difficult for head teachers to predict and plan for the school activities. Some of the head teachers interviewed said they operate schools through borrowing, this means that schools do not have bargaining power to get best prices so they end up paying high prices.

They also indicated that UPE funds continue to be released during holiday time, or one month into the new term or one month to the end of the term despite guidelines in place for timeliness of releases from Ministry of Finance Planning and Economic Development.

According to the researcher, the government should consider releasing UPE funds directly from Ministry of Finance Planning and Economic Development to the respective schools and it should also synchronize releases with school terms in a calendar year because central government runs a financial year that begins from July to June and yet schools run a calendar year that begins from January to December

The success of a policy initiative like Uganda's UPE requires background analytical work, clear financial plans, identification of financing sources, and the development of implementation and monitoring capacity. Analytical work could take the form of an overall assessment of the performance of the current system. Such an assessment would identify constraints that must be addressed and consider the feasibility and desirability of a variety of policy options.

In an environment in which parents value education, as is the case in Uganda, abolition of school fees will normally lead to a surge in enrollment. It is therefore important to assess the expected increase in demand for schooling and plan for the additional resources (teachers, facilities, and teaching and learning material) needed to cope with the surge.

The UPE reform in Uganda followed the “big bang” approach to policy reform, but adoption of the reform followed a long gestation period, and it benefited from many critical prior actions, starting with the creation of the Education Policy Review Commission in 1987. According to the researcher, better processes and technology systems for financial planning can not only help school’s decision makers respond to changing business conditions more effectively. These improvements can also allow School head teachers to focus on some of the highest-value activities in the schools and therefore delivering services efficiently, developing new teaching methods and meeting students requirements.

Torrington and Weightman, (1993) put it that a positive view of the use of resources will lead to them being properly controlled and exploited, providing a sense of ownership will lead to thoughtful use, in this way, it should be possible to put the blame for deficiencies in the system onto lack of resource per se-rather it is lack of good financial planning methods of those resources which is a fault.

The researcher observes that most School management systems lack a sense of resource ownership and hence their managerial roles are undermined. It is not therefore surprising to find that most would be government aided schools which are manned privately under the authorship of head teachers who take all financial decisions without consulting the stakeholders.

Schools that use their annual budgets as planning tools can do more with every shilling. Although developing a strategic budget is often seen as tedious and difficult, it’s a critical step toward keeping the organization financially healthy and on track. Used as a diagnostic tool, a budget can help to detect problems before they have major financial consequences, and it can help to move from reactive to proactive, profitable money management (Glasius, 2008).

From the researcher’s interpretation, financial planning is very important for UPE schools to have proper financial management which can promote the programmes performance. Without good financial management the objectives of the programme which include, making basic education accessible by every child, making education equitable in order to eliminate disparities and inequalities and ensuring that education is affordable by majority of Ugandans cannot be achieved.

In its 1989 report to the government, the commission set an ambitious goal for primary education, recommending that education policy ensure that every child enroll in school at the appropriate age and successfully complete the full cycle (P1–P7) (Grogan 2009). The first response to this recommendation came in 1993, in the form of the Primary Education and Teacher Development Project, supported by the World Bank and the U.S. Agency for International Development (USAID).

The project, which sought to introduce a countrywide evaluation framework for overall progress in education, led to the establishment of a Teacher Development and Management System and the creation of an Instructional Material Unit. Under the Teacher Development and Management System, all public schools (also known as government- aided schools) were organized into clusters of 18 schools. One school in each cluster serves as the coordinating center school, in the sense that it had a trained teacher (the outreach tutor) in charge of helping parents, community leaders, teachers, and principals in each school in the cluster coordinate their efforts for improving teaching and learning outcomes.

Outreach tutors are supervised and supported by outreach administrators from core primary teacher colleges. By 1998, 18 core primary teacher colleges were supervising about 550 outreach tutors (MOES 1999).

From the researchers interpretation, forming a system of coordination at each center headed by a tutor helps to impart financial management skills among teachers and board members in areas of financial planning, control and monitoring through seminars and workshops. This have also contributed to the success reached by the programme. However a lot still needs to be done because most of the teachers don't attend seminars and workshops at their centres and 18 schools in each group are also many to be supervised by one tutor.

CHAPTER THREE: RESEARCH METHODOLOGY

3.1 Introduction

This chapter provides research methods that were used to collect data from the respondents in order to address the research problem. The chapter deals with the research design, area of study, study population, sample size and sampling procedure, instruments of data collection, procedure for data collection, validity and reliability of instruments, ethical considerations and data analysis.

3.2 Research Design

This study employed cross-sectional survey that included both quantitative and qualitative approaches. Self-administered questionnaires were used to collect data from the respondents. This is because cross section survey caters for all the categories of respondents in the study. The study used an analytical research design that presented information for the study for the years 2011 to 2015 to seek opinions, views of the respondents on financial resource management practices and performance.

3.3 Area of study

The study was carried out in the five KCCA Urban municipal councils-Kampala district. The study involves; Nakawa, Lubaga, Central, Makindye and Kawempe municipal councils respectively.

3.4 Population of the study

The population of the study consisted of head teachers of KCCA schools, school management committee members, financial assistants, finance committee representatives and officers of education services of KCCA, Urban municipal council schools.

In this research, the study population composed of 235 respondents of whom; 25 (15.6%) will be head teachers, deputy head teachers - 25 (15.6%), financial assistants (bursars and cashiers) - 25 (15.6%), school finance committee representatives -25 (15.6%) School management committee members -125 (62.25%), officers of education services – 10 (6.25%), the population was selected at random, this is because of time constraints since possible respondents cannot be reached within the prescribed timeframe.

3.5. Sample Size

The research sample size consisted of 24 head teachers, 24 deputy head teachers, 95 SMC members 24 Financial assistants, 10 officers of Education services and 24 finance committee representatives. The sample size was determined using Krejcie and Morgan table of sample size estimation cited in (Amin, 2005). This made a total of 201 respondents as shown in the table below,

Table 3.1: Showing population, Sample Size and Sampling procedure

Category of respondents	Population	Sample Size	Sampling procedure
Head teachers	25	24	Simple Random Sampling
Deputy head teachers	25	24	Simple Random Sampling
SMC members	125	95	Simple Random Sampling
Financial assistants	25	24	Simple Random Sampling
Finance committee representatives	25	24	Simple Random Sampling
Officers of Education services	10	10	Simple Random Sampling
TOTAL	235	201	

Source: primary data, (2014)

3.6. Sampling Design and Procedure

A simple random sampling technique was used for the study. The population was divided in different groups and members in each group have similar characteristics and levels of understanding. This will be without bias because the data to obtain from the population will be having almost homogeneous characteristics. This method was preferred by the researcher because; it allows even selection of samples and each individual has an opportunity of being selected, it is an easy way of assembling the sample, fair way of selecting a sample from a given population since every member is given equal opportunities of being selected, it is reasonable to make generalizations from the results of the sample back to the population.

3.7. Instruments of Data collection.

The researcher used primary and secondary methods of collecting data. Primary data was obtained by the researcher through administering of questionnaire and interview guides.

Secondary, data was collected from textbooks, workshop papers, publications, journals, manual, newspapers, and Internet search and research theses of earlier academicians. The methods for data collection are discussed as indicated below

3.7.1 Questionnaires.

Close ended questionnaires were used to gather quantitative data from the respondents. This is justified on grounds that the type of information required from this population was obtained by this method to ensure collection of reliable data for the study.

The respondents were given time to ensure that questions were answered.

The Questionnaire was used as the major method of data collection. This method apparently generated reliable information since respondents' confidence is guaranteed. This instrument was preferred because of the respondents being of reasonable academic backgrounds are believed to be able to read, interpret and understand the questions before answering them.

3.7.2 Interviews.

Interview guides were used to gather qualitative data. The interviews were interactive, on face to face basis in a friendly atmosphere on a question and answer basis where the respondents were allowed to ask questions to the researcher in the event of need for clarifications. Interviews were useful since they had variety of ideas needed for the study. Interviewing was also used because some of the respondents were busy people. This method was also preferred because the researcher could clear any misunderstanding of questions.

King, (1994) suggests that qualitative interviews are suited to examining topics in which different levels of meaning need to be explored. He maintains that qualitative interviews are useful in studying organisational and group identities such as schools. The researcher agrees with king because of the variations in the respondents to this particular study. This was true in a school environment where there are different stakeholders with differences in background and understanding of issues related to financial management in schools.

3.7.3 Document Review.

This involved studying of documents such as KCCA budgets, monitoring and evaluation reports, financial reports and the operation manual. Document review was done cautiously so as to collect

authentic data that sufficiently addresses the forms of accountability commonly used in budget management practices for schools.

3.8. Procedure for data collection.

After the approval of the data collection instruments which were the interview guides and pre-tested questionnaires, a Letter of Introduction was obtained from Kyambogo University. The researcher also requested for permission from KCCA education officers, from where she was given a list of schools in kampala city. The researcher then sampled a total of 25 schools for the study. An interview guide was developed to facilitate the conversation with respondents. This helped to eliminate fears and create a friendly atmosphere. Data collection procedure begun by introducing the purpose of the visit to the different schools. Interview were conducted with the head teachers, chairman of school management committee and education officers. Questionnaires were also distributed to finance committee representatives, financial assistants and other members of the school management committee.

3.9. Validity and Reliability of research instruments.

3.9.1. Validity of instruments.

The validity of research instruments was ensured by assessing the questionnaire items during their construction. Questions were discussed with the supervisor before going to the field to collect data for verification. The researcher also contacted practitioners in designing the instruments. The content validity index of the questionnaire was also determined by giving sample questionnaires to respondents out of the study area. The supervisor also examined the questionnaire to assess the relevance of the questions with the objectives of the study and the content validity index(CVI) was computed. The formula for validity is indicated below;

$$\begin{aligned} \text{CVI} &= \frac{\text{No. of items regarded relevant}}{\text{Total No. of items in the instrument}} \\ &= 36/41 \\ &= 0.87 \end{aligned}$$

The questionnaire were considered valid, as the generated coefficient was 0.87 a figure above 0.7 as recommended by Amin (2005).

3.9.2. Reliability of instruments.

According to Bitamazire N. G. (2005), reliability is dependability or trustworthiness; it is the degree to which the instrument consistently measures whatever is measuring.

According to Bennel, P. (2002), reliability refers to the ability of an instrument to produce consistent results and hence a method is reliable if it produces the same results whenever is repeated even by the different researchers, this is in similarity with Amin who stresses that a reliable instrument produces the same results whenever it is repeatedly used to measure trait or concept from the same respondents even by other researchers.

A pilot pre-test was conducted on 10 respondents that were not part of the sample. The collected data was coded and entered into the computer using SPSS program. The researcher used Cronbach's Alpha Co-efficient using SPSS. Reliability was thereafter computed. The instruments were proved reliable as the value obtained was 0.89 which is above 0.7 or 70% as noted by (Amin, 2005).

3.10 Ethical Considerations

Protection of respondents' autonomy, maximizing good outcomes while minimizing unnecessary risk to research assistants was paramount during this study.

In conducting the study, therefore, explanations about its aims were made clear to the respondents, so as to obtain their informed consent.

Anonymity of the respondents was also assured and the data that they provided was treated with utmost confidentiality. As such, the respondents participated in the study voluntarily; mentioning of their names was avoided.

The researcher obtained recommendations and introductory letters to ensure that he/she was treated with concern, respect and without suspicion.

3.11. Data Analysis

Both quantitative and qualitative data analysis techniques were used. Quantitative data was entered into a computer and analyzed using SPSS computer programme. This helped in generating frequency and percentage tables for easy presentation and interpretation of findings. Qualitative data was analyzed using thematic approach.

From qualitative data themes and sub themes were developed to guide data analysis and results were presented in words. Correlation and regression analysis were also used in determining the relationship between the variables. Correlation analysis helped in determining the presence of the relationship between the variables whereas regression helped in determining the magnitude of the relationship.

3.12. Limitations of the study

The researcher faced the following limitations in the course of accomplishing this study;

Geographical Scope. It is worth to note that, the study was carried out within KCCA schools, covering a few population scopes hence the findings won't be comprehensive in nature thus, results won't be fit for the big picture. However, the researcher endeavored to seek information from experts with in-depth knowledge about the study subject.

The researcher also faced problems of unresponsive respondents in conducting the research. The fact that the study was undertaken within business hours, the researcher faced the timing of respondents as a challenge because there was no time convenient to everyone. Respondents could be involved in their day-to-day activities thus, sparing time for an interview or filling the questionnaire was somehow regarded as an inconvenience and interruption of one's working schedule. However the researcher solved this by being polite and humble and sought for respondent's attention and audience in this regard. By so doing the researcher created rapport process, explaining to them why one's responses to the study is vital and therefore sparing some little time to adjust and participate in the study would be important and desirable. In cases of unadjustable schedules, appointments were secured for the next time. Lunch time hours were also mostly used.

The researcher faced the challenge of some category of participants not being genuine as far as answering adequately and responsibly to the administered tools as it is required from them hence leading to the risk of uncoordinated data that could affect the quality of the study. The researcher endeavored to first assure the various participants of confidentiality about the information delivered to the researcher.

CHAPTER FOUR

DATA PRESENTATION, INTERPRETATION AND ANALYSIS.

4.1. Introduction.

This chapter presents the findings on the relationship between financial resource management and UPE performance in KCCA schools. The chapter contains the presentation, analysis and interpretation of the findings. Statistics were generated with the aim of generating responses for the research. The chapter begins with the demographic characteristics of the respondents. Descriptive statistics, (mostly frequency tables), derived from the statistical package for social science (SPSS) were used to generate the results for this chapter. The presentation was guided by the following research objectives; to find out the relationship between financial planning management and performance in UPE schools in KCCA, to find out the effect of financial monitoring on performance of UPE schools in KCCA and to establish the relationship between financial control and performance in UPE schools in KCCA.

Out of the 201 questionnaires distributed, only 190 were returned as valid. This implies that 94.5% of the questionnaires were returned valid. This can be shown in Table 4.1 below.

Table 4.1: Distribution of questionnaires according to positions of respondents

Category of respondents	Frequency	Percentage
head teacher	22	11.6
SMC Member	90	47.4
finance committee representative	24	12.6
deputy head teacher	20	10.5
financial assistant	24	12.6
office of education service	10	5.3
Total	190	100

Results from the table above reveals that, among the respondents that participated in the research, 22(11.6%) were head teachers, 90(47.4%) were the members of the school management committee, 24(12.6%) were finance committee representatives, 20(10.5%) were deputy head teachers, 24(12.6%) were financial assistants and the remaining 10(5.3%) were the officers of the education service.

The study had planned to cover 201 respondents but some questionnaires were not returned and others were not valid. This implies that out of the expected questionnaires, 94.5% were returned and valid, which is a good number for the study to produce unbiased report.

4.2. Respondent's Demography

The first aspect of the study deals with the personal information of the respondents, thus the study presents the information in the following sub section; sex, age bracket, marital status, level of education of the respondents, school grades, number of teaching staff, learners enrolment and number of classrooms.

Findings on the characteristics of the respondents

Table 4.2: The characteristics of the respondents

Factor	Characteristics	Frequency	Percentage
Age	26-35yrs	11	5.8
	35-50yrs	103	54.2
	above 50yrs	76	40
sex	Male	114	60
	Female	76	40
marital status	Married	167	87.9
	Single	23	12.1
level of education	Certificate	23	12.1
	Diploma	80	42.1
	Degree	65	34.2
	post graduate	11	5.8
	Others	11	5.8
School grade	Grade one	114	60
	Grade two	76	40
Number of teaching staff	less than 10	49	25.8
	Between 10 to 30	84	44.2
	Above 30	57	30
Learners' enrolment	Below 300	42	22.1
	Between 300 to 600	32	16.8
	Between 600 to 1000	32	16.8
	1000 & Above	84	44.2
Number of classrooms	less than 5	4	2.1
	Between 5 to 10	65	34.2
	Between 10 to 15	65	34.2
	15 & Above	56	29.5

Source: Primary Data 2015

Results from table 2 reveals that 11(5.8%) of the respondents were in the age bracket of (26-35)yrs, 103(54.2%) were in the age bracket of (35-50)yrs, 76(40%) were above 50 yrs. The majority of the respondents were between (35-50)yrs. The researcher got unbiased data as majority of the respondents were old enough to give unbiased information. This further imply that the majority of the respondents were experienced and therefore knows much regarding financial management in schools. The few respondents that were below 35years consisting of 5.8% also participated in the study.

Results further shows that 114(60%) of the respondents were males and the remaining 76(40%) were females. The majority of the respondents were males. This was attributed to the nature of Uganda's workforce where the majority of workers in most organisations and institutions of learning comprises of more men than women. This implies that much of the opinions in this research were got from men. However the information obtained will not be biased as the researcher also consulted secondary data.

Results from the table 4.2 shows that 167(87.9%) of the respondents were married and the remaining 23(12.1) were single. The majority of the respondents were married and this was attributed to the nature of Uganda's culture where people above 18years are expected to get married. This implies that much of the information was got from responsible people.

Results further show that 23(12.1%) of the respondents were certificate holders, 80(42.1%) were diploma holders, 65(34.2%) were degree holders and 11(5.8%) were postgraduates. The majority of the respondents were diploma holders followed by degree holders. Few of the respondents were certificate holders. This was attributed to the improving academic standards across the country as a result of the introduction of USE, UPE and the privatisation of the education sector. The poor are able to study through joining UPE and USE schools while the rich can access first grade private schools that have been built across the country as a result of privatisation of the education sector. The high levels of education among teachers has helped in improving the quality of financial management in the schools. Financial planning, monitoring and control are done professionally.

The majority of the schools in KCCA where the study was carried out were grade one and they consisted of 114(60%) and the remaining 76(40%) were grade two schools. The majority of the schools of study were grade one and this was attributed to the fact that the study was carried out from the urban area and yet the main capital city of Uganda. Kampala acts as the main centre for education across the country and therefore the government had to invest much in developing the schools to grade one levels.

Regarding the number of teaching staff in the different schools of study, 49(25.8%) of the respondents cited less than 10, 84(44.2%) cited between 10 to 30 and 57(30%) cited above 30. The majority of the schools had between 10 to 30 teaching staff. This is considered a small number as most of the schools have enrolment of above 1000 students. This is attributed to the low capitation grant given to schools by the government. The fact that students do not pay school fees can lead to lack of enough funds by the government for recruiting more teachers.

Regarding learners enrolment in the different schools, 42(22.1%) of the respondents cited below 300, 32(16.8%) cited between 600 to 1000 and lastly 84(44.2%) cited 1000 and above. The majority of the schools had enrolment levels of 1000 and above. This implies that most of the schools are densely populated. This was attributed to the high population levels in Kampala and yet most of the people are poor and therefore opting for UPE schools which are abit cheap.

Respondents were also asked about the number of class rooms in their schools, 4(2.1%) cited less than 5 classrooms, 60(31.6%) cited between 5 to 10 classrooms, 70(36.8%) cited between 10 to 15 classrooms and lastly 56(29.5%) cited 15 and above. The majority of the schools of study consisted of between 10 to 15 classrooms. This was attributed to the large numbers of students handled in these schools. This can also be attributed to the government's commitment to achieve the vision 2040 of turning Uganda into a middle class economy.

4.3. Financial Planning and Performance in UPE Schools in KCCA

Objective one was to find out the relationship between financial planning and performance in UPE schools in KCCA. This involved both qualitative and quantitative data as shown below;

4.3.1 Quantitative Data

Table 4.3: The Relationship between Financial Planning and Performance in UPE Schools in KCCA

Factor	Responses	Frequency	Percentage
Participation of all stakeholders in budgeting ensures performance	Disagree	19	10
	Agree	171	89.9
Work plans improves performance	Not Sure	4	2.1
	Agree	186	97.9
Resource deployment promotes school development	Not Sure	11	5.8
	Agree	179	94.2
Feasibility studies are carried out which enhances performance	Disagree	11	5.8
	Not Sure	23	12.1
	Agree	156	82.1
There is efficient planning for available resources which promotes performance	Disagree	16	8.4
	Not Sure	27	14.2
	Agree	147	77.4
The school sets achievable financial targets which improve performance	Disagree	12	6.3
	Not Sure	33	17.4
	Agree	145	76.3
Supervising the budgeting process by education officers promotes performance	Disagree	23	12.1
	Not Sure	15	7.9
	Agree	152	80
Approved school budgets promotes performance	strongly disagree	4	2.1
	Not Sure	11	5.8
	Agree	174	92.1
Clear financial plans improve performance	Not Sure	15	7.9
	Agree	175	92.1
Early identification of financing sources enhances performance	Disagree	4	2.1
	Not sure	11	5.8
	Agree	175	92.1

Source: Primary Data 2015

Regarding whether the participation of all stakeholders in budgeting ensures performance, 19(10%) of the respondents disagreed, 171(89.9%) agreed. The majority of the respondents agreed that participation of all stakeholders in budgeting ensures performance in UPE schools.

The stakeholders that participate in the budgeting process include, the school management committee members, head teacher, deputy head teacher and heads of departments. This helps in promoting accountability and reducing embezzlement of funds as the process is not done by one person.

Respondents were also asked whether work plans improves performance, 4(2.1%) were not sure, 186(97.9%) agreed. The majority of the respondents agreed that work plans improve performance. This is because work plans helps an institution to work in line with its objectives, goals and main aims. Work plans helps to plan for the future using the past failures and successes. This implies that work plans have contributed in promoting the performance of UPE schools in Kampala.

Regarding whether resource deployment promotes school development, 11(5.8%) of the respondents were not sure, 179(94.2%) agreed. The majority of the respondents supported the idea. Resources are allocated to schools by the government on a termly basis. Resource deployment enables smooth running of the day to day activities of the school for example facilitating teachers, facilitating sports activities, buying textbooks and instructional materials. This implies that resource deployment helps in improving the performance of UPE schools in Kampala

Regarding whether feasibility studies are carried out which enhances performance, 11(5.8%) of the respondents disagreed, 23(12.1%) were not sure, 156(82.1%) agreed. The majority of the respondents supported the idea because feasibility studies help the government in determining the level of resource utilization. It also helps in controlling embezzlement of the school funds. This implies that feasibility studies are necessary for improving the performance of UPE schools.

Regarding whether there is efficient planning for available resources which promotes performance, 16(8.4%)disagreed, 27(14.2%) were not sure, 147(77.4%) agreed. The majority of the respondents supported the idea because planning is done with the aim of achieving the objectives of UPE programme and the ministry of education and sports. This have led to reduced cases of embezzlement of the school funds in the last ten years. Most of the people that participate in the planning process are well educated and this have helped in drafting successful work plans.

Regarding whether the school sets achievable financial targets which improves performance, 12(6.3%) disagreed, 33(17.4%) were not sure, 145(76.3%) agreed. The majority of the respondents supported the idea. The targets are set by schools in consideration of the finances collected from students and the capitation grants given by the government. This implies that plans are made in consideration of the funds expected to be received.

Regarding whether supervising the budgeting process by education officers promotes performance, 14(21.1%) of the respondents disagreed, 15(7.9%) were not sure, 152(80%) agreed. The majority of the respondents supported the idea. The budgets are drafted with the help of the head teacher, heads of departments and then approved by the school management committee. After approval, it is sent to the ministry officials for perusal and guidance. This helps in improving the efficiency and effectiveness of school budgets.

Regarding whether approved school budgets promotes performance, 4(2.1%) of the respondents disagreed, 11(5.8%) were not sure, 175(92.1%) agreed. The majority of the respondents supported the idea. This implies that budgets are discussed and approved by the school management committee. The use the budgeting process helps to produce powerful plans which can keep the school on track to deliver its goals and vision and also effectively manage cash flows. This in turn leads to increased performance both academically and in terms of infrastructure development and enrolment.

Regarding whether clear financial plans improves performance, 15(7.9%) of the respondents were not sure, 175(92.1%) agreed. The majority of the respondents supported the idea. All UPE schools in KCCA were found to carry out financial planning and plans are approved by the different stakeholders in schools. Good financial planning and implementation have helped most of the schools in improving their performances academically, infrastructure and also in terms of enrollments

Regarding whether early identification of financing sources enhances performance, 4(2.1%) of the respondents disagreed, 11(5.8%) were not sure, 175(92.1%) agreed. The majority of the respondents supported the idea. This is because early identification of financing sources leads to

early planning which can lead to timely implementation. Schools identify the sources of finance and determine the expected amount before the beginning of the school term such that delays in implementation are avoided. This has also helped in improving the performance of UPE schools.

Correlations Analysis

The Pearson's correlation coefficient was conducted to determine the relationships between financial planning and performance in UPE schools.

Table 4.4: Shows Pearson correlations Analysis

Correlations			
		Financial planning	Performance of UPE schools
Financial planning	Pearson Correlation	1	.600**
	Sig. (2-tailed)		.000
	N	190	190
Performance of UPE schools	Pearson Correlation	.600**	1
	Sig. (2-tailed)	.000	
	N	190	190

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Primary Data 2015

Results show that there is a significant relationship between financial planning and performance of UPE schools ($r = .600^{**}$; $p = .000$). This implies that the positive changes in financial planning leads to positive changes on school performance.

Regression analysis

The regression analysis was used to find the influence of independent variables on the dependent variable, that is, the extent to which financial planning influences performance in UPE schools as indicated in the table below;

Table 4.5: Shows findings on regression analysis showing the relationship between financial planning and performance of UPE schools

R Square = .360		F = 105.585				
Adjusted R Square = .356		Sig = .000				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.618	.578		-2.800	.006
	Financial planning	1.261	.123	.600	10.275	.000
a. Dependent Variable: Performance of UPE schools						

Source: Primary Data 2015

Results in table 4.5 shows that 36% variance in performance of UPE schools is attributed to financial planning (Adjusted R Square = .35.6), thus this reveals that financial planning is more statistically significant predictors of performance in UPE schools (Beta = .600, Sig. = .000). In general, the regression model fit was significant at sig. = .000

4.3.2 Qualitative Data

The researcher also interviewed some respondents about the relationship between financial planning and the performance of UPE schools and the results obtained are given here under;

Respondent (1) commented, *“budgeting in this school involves heads of departments who present minibudgets at the beginning of the year which are then compiled by the head teacher and finance committee to make a complete school budget, which is then presented to the school management committee for approval. The budgeted funds have to be in line with the money expected from both students fees and capitation grants”*

According to the researcher, budgeting in schools is done in a participatory manner as different people at different levels are allowed to participate in the process. This helps to promote proper planning for the school finances and therefore increasing performance.

Respondent (2) asserted, *“most of the times members of the school management committee are not invited in approving the budget and this has sometimes lead to poor planning which is based on individual interests”*

According to the researcher, some schools do not organise the meetings with members of school management committee to approve the budget. This have led to misallocation of resources by head teachers in a bid to favour their interests and therefore leading to poor performance.

Respondent (3) commented, *“financial planning improves financial performance for example planning to buy books and instructional materials can improve performance through the effective use of the purchased products”*

According to the researcher, in most schools where planning has been done in a participatory way and funds used for the right purposes, performance have improved both in terms of enrolment, academics and infrastructural growth.

Respondent (4) asserted, *“planning is an important step towards the success of any organisation. Most failures in schools are attributed to poor planning and all successes are attributed to proper planning. Therefore planning needs to be given the first priority by teachers, parents and other stakeholders if UPE programme is to be successful”*

According to the researcher, schools which have a record of good performance in academics, enrolment and infrastructural growth follow all the procedures in the planning process. This implies that financial planning plays a key role in improving performance in schools.

Respondent (5) commented, *“financial planning in UPE schools faces a lot of challenges which include, lack of correspondence between the money collected from the pupils plus the capitation grant and the money planed for. Most of the times little money is collected because some pupils default and yet the government also gives peanuts”*.

According to the researcher, there is a problem of limited finances in schools as the funds got from the government are not enough and even accessed lately. This have therefore affected planning in most of the UPE schools.

Respondent (6) asserted, *“the money collected from the government inform of capitation grant is disbursed lately and therefore affecting the entire planning. Other challenges faced in planning include, late payments by pupils, high inflation rates, lack of enough financial skills by teachers”*

According to the researcher, a number of challenges related to mode of payments by both the government and pupils are faced by UPE schools and these have affected the performance of the schools leading mostly to low academic performance.

Respondent (7) commented, *“there is political interferences in managing UPE schools, for example students can be chased to go home for school fees and after you receive a phone call from a highly placed political officer panelising the action and yet the capitation grant given by the government is not enough for running the day to day activities of the school”*

According to the researcher, political interferences in the day to day running of schools have crippled their development because all the actions required to improve performance cannot be undertaken thoroughly. This has therefore in most cases affected the amount of fees collected from students in most schools.

Respondent (8) asserted, *“regular training of teachers in financial management should be carried out through seminars and workshops. This can be done through inviting financial specialists like the bank officials”*.

According to the researcher, most of the teachers in UPE schools lack enough skills in financial planning and this therefore creates the need for periodic trainings in financial management. This can help in improving the quality of financial planning.

4.4 Financial Monitoring and Performance of UPE Schools in KCCA

Objective two was to find out the effect of financial monitoring on performance of UPE schools in KCCA. This involved both qualitative and quantitative data as indicated below;

4.4.1 Quantitative Data

Table 4.6: The Effect of Financial Monitoring on Performance of UPE Schools In KCCA.

Factor	Responses	Frequency	Percentage
Timely auditing improves performance	Disagree	38	20
	Not Sure	4	2.1
	Agree	148	77.9
Monitoring of activities by MOE&S team improves performance	Disagree	12	6.3
	Not Sure	4	2.1
	Agree	174	91.6
Evaluation of UPE programmes ensures performance	Disagree	11	5.8
	Agree	179	94.2
Regular cash flow reports improve performance	Disagree	11	5.8
	not sure	19	10
	Agree	160	84.6
Use of budget monitoring tools promotes performance			
	Disagree	8	4.2
	Not Sure	8	4.2
	Agree	174	91.6
Regular meeting of SMC promotes performance.	Disagree	16	8.4
	Agree	174	91.6
Internal performance monitoring reports improves performance	Disagree	23	12.1
	Not Sure	8	4.2
	Agree	159	83.7
Timely evaluation of school projects improves performance	Disagree	11	5.8
	Not sure	11	5.8
	Agree	168	88.4
Periodic monitoring of school finances improves performance.	Disagree	27	14.2
	Not sure	15	7.9
	Agree	148	77.9
Drafting financial statements ensures performance	Disagree	27	14.2
	not sure	45	23.7
	Agree	118	62.1

Source: Primary Data 2015

The majority of the respondents consisting of 148(77.9%) agreed that timely auditing improves performance, 4(2.1) were not sure, 38(20%) disagreed. Most of the schools are audited by KCCA and the ministry of education. Timely auditing have helped in improving the level of accountability for the finances allocated and therefore reducing the chances of corruption.

The majority of the respondents consisting of 174(91.6%) agreed that monitoring of activities by MOE&S team improves performance, 12(6.3%) disagreed and lastly 4(2.1%) were not sure. It was noted that most of the schools are periodically monitored by the ministry of education such that accountability can be made for the funds provided. This also helps in reviewing the quality of work done as compared to what is expected.

The majority of the respondents consisting of 179(94.2%) agreed that evaluation of UPE programmes ensures performance, 84(44.2%) strongly agreed, 11(5.8%) disagreed. UPE programmes are evaluated periodically to determine the correspondence of the work done and the main objectives of the programme. This have helped in maintaining the performance of schools under the UPE programme.

The majority of the respondents consisting of 84(44.2%) agreed that regular cash flow reports improve performance, 19(10%) were not sure and 11(5.8%) disagreed. Most schools were found to make regular cash flow reports which helps in showing accountability of the services procured and programmes implemented. This have helped in reducing misuse of funds for personal benefits by school administrators and therefore promoting performance both academically and in terms of infrastructural development and enrollment.

The majority of the respondents consisting of 174(91.6%) agreed that use of budget monitoring tools promotes performance, 8(4.2%) disagreed and the remaining 8(4.2%) were not sure. The majority of the respondents supported the idea. Budget monitoring is done by the head teacher, deputy head teacher and the school management committee members. This is done to avoid inconsistencies in implementation which can lead to failure in meeting the objectives of UPE programmes.

The majority of the respondents consisting of 174(91.6%) agreed that regular meeting of SMC promotes performance, 16(8.4%) disagreed. Regular meetings are organized in schools to discuss financial issues mostly budgeting and changing school dues charged to students. The school management committee, finance committee, parents and teachers usually participate in these meetings. This have helped in promoting efficiency and effectiveness in planning for school resources.

The majority of the respondents consisting of 159(83.7%) agreed that internal performance monitoring reports improves performance, 8(4.2%) were not sure, 23(12.1%) disagreed. Internal performance monitoring reports helps in determining the areas to be improved. This helps in promoting equality in resource allocation among the different school projects. Monitoring helps to determine whether the inputs, activities and outputs are proceeding according to the plan.

The majority of the respondents consisting of 168(88.4%) agreed that timely evaluation of school projects improves performance, 11(5.8%) disagreed and 11(5.8%) were not sure. The majority of the respondents supported the idea. Evaluations are carried out to identify accomplishments, performance issues, and constraints in the implementation of the UPE project. This helps in making decisions on what activities to continue, modify, or enhance. This therefore helps in improving performance through learning from mistakes.

The majority of the respondents consisting of 148(77.9%) agreed that periodic monitoring of school finances improves performance, 15(7.9%) were not sure, 27(14.2%) disagreed. School finances are periodically monitored by both KCCA officials and supervisors from the ministry of education. This has helped in reducing cases of embezzling school funds since accountability is given by the school finance committee on each visit. This therefore have led to improvements in utilization of school funds which in turn improve performance.

The majority of the respondents consisting of 118(62.1%) agreed that drafting financial statements ensures performance, 45(23.7%) were not sure, 27(14.2%) disagreed. Most of the schools were found to draft financial statements on a yearly basis and this have helped in making future plans for the school by both school administrators and the ministry of education officers.

Correlations Analysis

The Pearson's correlation coefficient was conducted to determine the effect of Financial Monitoring on Performance of UPE Schools in KCCA.

Table 4.7: Shows Pearson correlations Analysis

Correlations			
		Financial Monitoring	Performance of UPE schools
Financial Monitoring	Pearson Correlation	1	.758**
	Sig. (2-tailed)		.000
	N	190	190
Performance of UPE schools	Pearson Correlation	.758**	1
	Sig. (2-tailed)	.000	
	N	190	190
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Primary Data 2015

Results show that there is a significant relationship between financial monitoring and performance of UPE schools ($r = .758^{**}$; $p = .000$). This implies that the positive changes in financial monitoring leads to positive changes on school performance.

Regression analysis

The regression analysis was used to find the influence of independent variables on the dependent variable, that is, the extent to which financial planning influences performance in UPE schools as indicated in the table below;

Table 4.8: Shows findings on regression analysis showing the relationship between financial monitoring and performance of UPE schools.

R Square = .574		F = 253.692				
Adjusted R Square = .572		Sig = .000				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.072	.267		.269	.788
	Financial monitoring	.997	.063	.758	15.928	.000
a. Dependent Variable: Performance of UPE schools						

Source: Primary Data 2015

Results in table 4.6 shows that 57.4% variance in performance of UPE schools is attributed to financial monitoring (Adjusted R Square = .572), thus this reveals that financial monitoring is more statistically significant predictors of performance in UPE schools (Beta = .758, Sig. = .000). In general, the regression model fit was significant at sig. = .000

4.4.2 Qualitative Data

Respondents were also interviewed to get a clear understanding of the effect of financial monitoring on the performance of UPE schools and the results obtained are given here under;

A school management committee member commented, *“the school management committee, head teacher and the deputy head teacher monitors the school finances. For the reason of having good accountability, requisition forms and cheques are used for expenditure. This have helped the school to improve financial monitoring”*

According to the researcher, in most schools financial monitoring is carried out and this involves overseeing of all the financial activities in schools by the head teacher, school management committee and sometimes the deputy head teacher. This have helped in improving the level of accountability for the funds.

A head teacher asserted, *“we receive both internal and external auditors to monitor financial management in the school. They include, KCCA auditors, ministry of education auditors. This assists in monitoring finance utilisation”*

According to the researcher, auditors at different levels visit schools but not regularly. Sometimes they visit few schools and dodge others. This have also affected the quality of monitoring activities done by responsible agencies.

Another teacher commented, *“the head teacher is responsible for financial monitoring and gives accountability to division education officers.”*

According to the researcher, most of the head teachers have done their work of monitoring finances in schools accurately. This have helped in improving the performance of the schools.

Another interviewee asserted, *“ a number of challenges are faced during the monitoring, , teachers feel being wicchunted during the monitoring process, there is lack of transparency as some money are spent but cannot be receipted for example buying sugarcane for athletes students, lack of systematic financial systems for example sometimes the work of bursars is given to head teachers, poor record management, language barrier among school management committee members, the money paid by*

pupils from school and in instalments is difficult to monitor.

According to the researcher, the challenges involved in financial monitoring have affected the quality of accountability in UPE schools which have sometimes lead to improper utilisation of the school funds by the responsible personnel.

A member of school management committee commented, *“financial monitoring can be improved through different ways including ,the government should monitor the use of capitation grants by schools on a monthly basis, the government should give computers to bursars and other financial controllers so as to make accountability easier.”*

According to the researcher, financial monitoring is done poorly in most schools due to limited contribution by the government in enhancing the processes involved.

4.5 Financial Control and Performance in UPE Schools in KCCA.

Objective three was to find out the Relationship Between Financial Control and Performance in UPE Schools in KCCA. This involved both qualitative and quantitative data as indicated below;

4.5.1 Quantitative Data

Table 4.9: The Relationship between Financial Control and Performance in UPE Schools KCCA.

Factor	Responses	Frequency	Percentage
Established documentation procedures for periodic billing, follow-up and collection of all monies ensures performance	Disagree	8	4.2
	Not Sure	15	7.9
	Agree	167	87.9
Publicly displaying UPE capitation grants utilization promotes performance	Disagree	92	48.4
	Not Sure	10	5.3
	Agree	88	46.3
Timely submitting accountability files enhances performance	Disagree	11	5.8
	Not Sure	35	18.4
	Agree	144	75.8
Internal controls and checks ensures performance	Disagree	8	4.2
	Not Sure	27	14.2
	Agree	155	81.6
An operating plan that specifies functions, activities and objectives promotes academic performance	Not Sure	16	8.4
	Agree	87	45.8
	Strongly Agree	87	45.8
Monthly reconciliations promotes performance	Disagree	15	7.9
	Not Sure	23	12.1
	Agree	152	80
Itemizing expenses ensures performance	Disagree	4	2.1
	not sure	11	5.8
	Agree	175	92.1
Financial management procedures enhances performance of a school	Not sure	4	2.1
	Agree	186	97.9
Regular school expenditure are considered in reviewing school performance	Disagree	12	6.3
	Not Sure	34	17.9
	Agree	144	75.8
There are quarterly and annual financial report that enhances performance in school	Disagree	8	4.2
	not sure	34	17.9
	Agree	148	77.9

Source: Primary Data 2015

Regarding whether established documentation procedures for periodic billing, follow-up and collection of all monies ensures performance, 8(4.2%) of the respondents disagreed with the idea, 15(7.9%) were not sure, 167(87.9%) agreed. The majority of the respondents therefore supported the idea. Most of the schools ensure that money collected from pupils is received on time so as not to interrupt with the school programmes. However the main challenge still being faced is the capitation grant which is disbursed late.

Regarding whether publicly displaying UPE capitation grants utilization promotes performance, 88(46.3%) of the respondents agreed, 10(5.3%) were not sure, 92(48.4%) disagreed. The majority of the respondents disagreed with the idea because most schools no longer display UPE capitation grants utilization. This has been due to lack of strict rules and regulations by the ministry of education and sports to punish head teachers who refuse to display such information. This have led to denial of the public the information on financial management in schools.

Regarding whether timely submitting accountability files enhances performance, 144(75.8%) agreed, 35(18.4%) were not sure and lastly 11(5.8%) disagreed. The majority of the respondents agreed that accountability files are released on time to both the ministry of education and KCCA supervisors. This have led to reduced cases of embezzlement in UPE schools and therefore promoting performance both academically and financially.

Regarding whether internal controls and checks ensures performance, 155(81.6%) agreed, 27(14.2%) were not sure and 8(4.2%) disagreed. The majority of the respondents supported the idea. There are internal controls in most schools like mandatory signing of more than one member of school management committee before withdrawing money from school account, making requisitions before purchasing, receipting of all expenditures and revenues. These have helped in increasing accountability levels among schools and therefore promoting proper resource utilization.

Regarding whether an operating plan that specifies functions, activities and objectives promotes academic performance, 174(91.6%) of the respondents agreed and lastly 16(8.4%) were not sure. The majority of the respondents supported the idea.

UPE programme operates under certain objectives that were put in place before it was initiated. These objectives have been guiding the programmes. This helps to keep the schools administrators and managers focused and performing.

Regarding whether monthly reconciliations promotes performance, 152(80%) of the respondents s agreed, 23(12.1%) were not sure, 15(7.9%) disagreed. The majority of the respondents supported the idea. Monthly reconciliations are carried out by most schools to ensure proper planning and funds utilization. This have also contributed to the performance levels in most of the schools.

Regarding whether itemizing expenses ensures performance, 175(92.1%) of the respondents agreed, 11(5.8%) were not sure and lastly 4(2.1%) disagreed. The majority of the respondents supported the idea. Itemizing expenses have helped in promoting inequality in funds utilization among the different departments in schools. The funds are allocated considering key areas first and the minor ones last.

Regarding whether financial management procedures enhances performance of a school, 186(97.9%) agreed and lastly 4(2.1%) were not sure. Most of the schools were found to follow all the procedures in financial management and this have helped in strengthening accountability levels. This have also been emphasized by the ministry of education and sports in a bid to reduce the level of fraud in schools. This implies that finances are managed professionally in most of the schools.

Regarding whether regular school expenditure are considered in reviewing school performance, 144(75.8%) of the respondents agreed, 34(17.9%) were not sure, 12(6.3%) disagreed. The majority of the respondents supported the idea

Regarding whether there are quarterly and annual financial reports that enhances performance in school, 148(77.9%) of the respondents agreed, 34(17.9%) were not sure and lastly 8(4.2%) disagreed. The majority of the respondents supported the idea. Most of the schools produce both quarterly and annual reports with the aim of determining the current progress and reporting to the ministry of education and sports.

Correlation Analysis

The Pearson's correlation coefficient was conducted to determine the relationships between financial control and performance in UPE schools.

Table 4.10: Shows Pearson correlations Analysis

Correlations			
		Financial control	Performance of UPE schools
Financial control	Pearson Correlation	1	.808**
	Sig. (2-tailed)		.000
	N	190	190
Performance of UPE schools	Pearson Correlation	.808**	1
	Sig. (2-tailed)	.000	
	N	190	190
**. Correlation is significant at the 0.01 level (2-tailed).			

Source: Primary Data 2015

Results show that there is a significant relationship between financial control and performance of UPE schools ($r = .808^{**}$; $p = .000$). This implies that the appropriate financial control is done the greater impact or influence it will have on school performance.

Regression analysis

The regression analysis was used to find the influence of independent variables on the dependent variable, that is, the extent to which financial control influences performance in UPE schools.

Table 4.11: Shows findings on regression analysis showing the relationship between financial control and performance of UPE schools

R Square = .653		F = 353.533				
Adjusted R Square = .651		Sig = .000				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.407	.198		2.059	.041
	Financial control	.887	.047	.808	18.802	.000
a. Dependent Variable: Performance of UPE schools						

Source: Primary Data 2015

Results in table above show that 65.3%% variance in performance of UPE schools is attributed to financial controls (Adjusted R Square = .651), thus this reveals that financial control is more

statistically significant predictor of performance in UPE schools (Beta = .808, Sig. = .000). In general, the regression model fit was significant at sig. = .000.

4.5.2 Qualitative Data

The researcher also interviewed some respondents about the relationship between financial control and performance of UPE schools and the results obtained are given here under;

Respondent (1) commented, *“financial control is ensured through making requisitions before purchasing and money approved by at least one member of the school management committee, bank accounts are used in receiving payments, the school does not handle cash but instead requisitions are used. All the expenditures are sanctioned by the head teacher”*

According to the researcher, a number of financial controls are in place ensured at improving financial management in most schools and this have helped in improving performance both in enrolment levels, academics and infrastructural growth through reducing cases of embezzlement.

Respondent (2) asserted that, *“financial control is ensured through making sure that three people sign before withdrawing money from the bank, all the money received from school is receipted and banked, external and internal auditing are carried out, chairperson of the school management committee, treasurer and the head teacher help in controlling the finances, the finance committee keeps checking books of accounts”*

Respondent (4) commented that, *“we face challenges in controlling finances for example, teachers feel over supervised, the officials that are responsible for approving the release of funds are again responsible for spending it and this leads to funds misuse, high bank charges to schools, high levels of illiteracy among the parents as they cannot deposit money in the bank, lack of a standard procedure of purchasing”*

According to the researcher, a number of challenges limiting the performance of financial controls are still in place in some of the schools. This has also affected their performance as they fail to ensure good use of the resources given.

CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter comprises of the discussion, conclusion of the study findings in relation to the literature as guided by the objectives. It also provides recommendations and areas for further study.

5.1. Discussion of findings.

5.1.1 The relationship between financial planning and performance in UPE schools in KCCA

In answering this research question, various questions were presented to the respondents and below were the findings.

The findings indicated that majority of the respondents agreed that participation of all stakeholders in budgeting ensures good performance in UPE schools. This is because in most of the schools budgeting involves the heads of departments; members of the school management committee and the head teacher and this have helped in reducing the embezzlement of funds in schools. However the minority respondents disagreed with the idea because participation of all stakeholders in budgeting has not improved performance in their schools. And this has been attributed to connivance between the different stakeholders to embezzle school funds.

In support of this finding, Uganda National Assessment report, (2005) by Transparency international suggested that, the roles of stakeholders in UPE schools are well stipulated. These stakeholders include: Ministry of Education and Sports, Members of Parliament, Chief Administrative Officers (CAOs), Local Authority/Local Government (L.C.III and L.C.V), Sub-County chiefs, Heads of District/Municipality inspectorates, Foundation Bodies (Catholic Church, Church of Uganda, Orthodox Church, Seventh Day Adventists, Muslim Faith), School Management Committees, Head Teachers, teachers, pupils, parents/guardians, the community, NGO's and the media. Schools must set up School Finance Committees for budgeting. Whereas MoES is responsible for policy, Local Government is responsible for implementation.

This have led to a remarkable increase in the number of primary going school children, rising from 2.1 million in 1997 to 7.7 million in 2005. Out of these, 3.6 million are girl children. The number of classrooms has also increased from 28,000 in 1997 to 75,228 in 2005

The finding was further affirmed by one field interviewer who said that, “budgeting involve heads of departments who present minibudgets at the beginning of the year which are compiled by the head teacher and finance committee to make a complete school budget, which is then presented to the school management committee for approval”

According to the researcher, different stakeholders were found to participate in budgeting for UPE schools and this have helped in promoting proper planning. Funds are allocated to the key priority areas in favour of the aims, goals and objectives of the ministry of education and sports and not for individual interests. This has led to improved performance in the last 10 years both in academics, enrolment and infrastructural developments across most of the KCCA schools. Most of the schools visited during the study have well developed infrastructures like classrooms, housing for teachers and office buildings

The majority findings further noted that work plans improves performance in UPE schools.

This is in line with Tapinos et. Al, (2005) who noted that planning standardizes the processes of goal/objective setting, situation analysis, alternative consideration, implementation and evaluation that enable an institution to attain its goals and objectives. He further asserted to the positive correlation between strategic planning and performance achievements as very beneficial for institutions.

This was further given by McAdam and Bailie, (2002) who noted that planning provides the basic direction and rationale for determining the focus of an institution, and also provides the specification against which any institution may best decide what to do and how to do it. Simply put, it is a process for creating and describing a better future in measurable terms and the selection of the best means to achieve the results desired. It is important to note that not all planning is

actually strategic even though they may be termed so. It is said that failure to plan leads to planning to fail.

According to the researcher, work plans have helped decision making in UPE schools to keep on track and therefore aiming at achieving the government set targets. Work plans are done on a yearly basis and reviewed termly. This includes participation of the school management committee, the head teacher, the deputy head teachers and the school bursars.

The majority findings also indicated that resource deployment promotes school development. This is because after the introduction of UPE, the government committed itself to increase the budget for supporting primary education and this led to increase in the levels of primary enrollment, sprouting infrastructure in schools mostly classrooms and dormitories. This implies that the more the resources allocated to the programme, the higher the performance recorded both in terms of academics, enrollment and development infrastructure. However the minority of the respondents disagreed with the idea because all schools are allocated the same amount of money per student but some are not developed. This implies that resource deployment does not necessarily lead to school development.

This is in line with Tan, et al., (2001) who noted that, the role of the government increased under the UPE policy to provide more resources and ensure the quality and equity of education, supported by the mobilized resources through the Highly Indebted Poor Countries (HIPC) initiative as well as other donor funds. Deininger, (2003) noted that, the overall education budget increased from 1.6 to 3.8 percent of GDP, with the share of the primary education sub-sector of the total education expenditure increased from 40 percent in 1996 to 65 percent in 2004. MOES, (2005) noted that, as a consequence, the number of primary school teachers increased by 41 percent from 103,331 in 1997 to 145,703 in 2004 and the number of schools also increased by 41 percent from 10,490 in 1997 to 14,816 in 2004.

In support of this finding, the Ministry of Education and statistics, (2002) noted that, since 1997, UPE has made remarkable developments like increased teacher enrolment, increment in teacher salaries as a result of scrapping off of PTA, increase in number of government aided schools and increased student enrolment whereby in some places like in rural areas pupil to teacher ratio exceeded 100-one.

However Uganda National Assessment report, (2005) by Transparency international disagrees with the idea suggesting that, the scaling-up of primary education resources has not led to better outcomes. The Ministry of Education study of UPE cohort shows high attrition rates as few pupils complete primary seven. In addition, the quality of education is poor compared to the previous period and to that given in private schools currently. The 2.1 million pupils who enrolled in 1997 dropped to 1.3 million the next year, then 1.1 million, 0.96 million, 0.83 million, 0.7 million and 0.48 million in 2003

The findings further indicated that there is efficient planning for available resources which promotes performance. This is because most UPE schools in KCCA carry out efficient planning and this has led to effective utilisation of resources as funds are allocated to the key priority areas. Most schools have registered improving performance levels in the last few years as a result of good planning. However few of the respondents disagreed with the idea because their schools lack efficient planning due to lack of enough skills. Most of the teachers and members of school management committee in such schools are not well conversant with financial planning mechanisms for effective service delivery.

This is in line with Malamud, (2004) who noted that planning increases the efficiency and effectiveness of institutions by improving both current and future operations. Planning provides a framework for management's vision of the future. The process determines how the institution will change to take advantage of new opportunities that help meet the needs of customers and clients. Planning is a difficult process which requires that people think and act creatively. The planning process is used by management to establish objectives, set goals, and schedule activities for achieving those goals and includes a method for measuring progress.

The majority findings further noted that approved school budgets promotes performance. This is because in most schools, budgets are made with the participation of heads of departments, school management committee, head teacher or deputy head teacher. This improves the quality of financial management as funds allocation is done by different people at different levels of education and exposure.

This have helped schools make sure that funds are allocated to key priority areas. However a few respondents disagreed with the idea because they have not realised improved performance as a result of approved school budgets.

This is in line with Burk head, (2009) who noted that, budgeting is done for purposes of both planning and control, and this shows a formal expression of the expected income and expenditure for a definite future period. It is prepared and approved for a specified budget period and may show income, expenditure and capital to be employed. Budgeting gives the clarity of the intended goals to be met by the organization. The ability to budget effectively is a very important part of being a successful organization. Budgeting can be useful in setting standards of performance, motivating board and staff members, and providing a tool for measure of results, fulfilling the organization's mission is the main objective and budgeting makes it easy to assess the degree of success.

The majority of the respondents further agreed that clear financial plans improves performance. This is because financial planning has helped in providing UPE schools with direction to financial decisions and given insight on how each decision affects other financial areas. Financial decisions are discussed in meetings with school management committee. Viewing each financial decision as a whole allows them to consider its effects on short- and long-term goals. This inturn helps in improving school performance. However the minority respondents disagreed with the idea because their schools lack long-term plans and that plans are made considering the interest of the few people like the head teacher and the chairman of the school management committee. This has inturn resulted to poor performance.

This is also in line with McAdam and Bailie, (2002) who noted that planning provides the basic direction and rationale for determining the focus of an institution, and also provides the specification against which any institution may best decide what to do and how to do it. Simply put, it is a process for creating and describing a better future in measurable terms and the selection of the best means to achieve the results desired. It is important to note that not all planning is actually strategic even though they may be termed so. It is said that failure to plan leads to planning to fail.

5.1.2 The effect of financial monitoring on performance of UPE schools in KCCA.

According to the findings in chapter four, the majority of the respondents agreed that timely auditing improves performance. This is because most UPE schools in KCCA are audited by both external and internal auditors to find out funds utilisation by the school administrators. Auditors from the ministry, KCCA and Education standards agency usually visit the schools. This have helped in reducing the level of corruption in UPE schools and helped in improving financial management which in turn improves performance. However the minority respondents disagreed with the idea claiming that auditors are usually bribed so as to work in the interest of the corrupt head teachers. This have therefore not helped in promoting performance in some of KCCA schools.

This is in agreement with Ndifon and Patrick, (2014) who noted that, Auditing has become an indispensable management tool for achieving effective control in both public and private institutions. Control mechanisms are set up to monitor and to direct, promote or restrain the various activities of an institution for the purpose of seeing that the objectives are met. By detecting weaknesses in management operations, Auditing provides a basis for correcting deficiencies before they become uncontrollable.

The majority of the respondents agreed that monitoring of activities by MOE&S team improves performance. This is because financial monitoring in UPE schools is carried out by School management committee members, the head teacher. This includes supervising activities in progress to ensure they are on-course and on-schedule in meeting the objectives. This is usually done in relation with the ministry of Education programmes, the government and other stakeholders. This therefore have helped in improving the performance of UPE schools.

However the minority respondents disagreed with the idea claiming that the ministry officials spend long periods of time without visiting their schools. This have therefore contributed to the poor performance in some of the schools.

This is in line with Cheng, K. M. (1996) who noted that, the information gathered while monitoring is helpful in giving feedback to the respective stakeholders of the project for the decision making.

Monitoring helps to keep the work on track and lets management informed of what is going on wrong. Monitoring provides a useful tool for evaluation of projects when done according to the stated objectives and enables management to determine whether the resources available are sufficient and being well utilized to capacity.

This is also in agreement with Ferrer, (2009) that there is a link between monitoring and accountability by stressing that programme accountability is ensured when the poor people decide whether the service was delivered as agreed to guarantee payments to the managers.

The findings further noted that majority of the respondents agreed that use of budget monitoring tools promotes performance. This is because budget monitoring tools are used in monitoring UPE schools and this have ensured that implementation is done according to the budget. This mostly involves the head teacher and heads of school management committee. Implementing according to plans helps in achieving the school's objectives which in turn leads to improved performance. However the minority of the respondents disagreed with the idea claiming that their schools have not benefited from budget monitoring tools. Projects have been failing and performance reducing in some of the KCCA schools.

In support of the study findings Wong, (1995a) noted that, the ministry of education and sports requires that each school should assure accountability for the resources and evaluate its annual and long-term financial goals. Financial monitoring establishes measures that provide a complete description of the school's financial situation, sets achievable financial targets that represent improvement over prior period baselines, establishes and protects the financial viability of the institution

The majority of the respondents also indicated that regular meeting of School Management Committee promotes performance. This is because the school management committee periodically holds meetings with the school management and administrators in schools. These are mostly aimed at discussing the school's affairs like financial monitoring, planning and control, approving new projects and discussing other developmental affairs. Such meetings have helped in improving transparency and accountability which promotes performance.

However the minority respondents disagreed with the idea because the school management committee members are not facilitated by the government and this makes them to connive with the school administrators and swindle the funds from pupils and capitation grants. This therefore has made some of the schools not to benefit from the school management committee.

In support of the argument, Uganda National Assessment report, (2005) by Transparency international carried out a survey which revealed the importance of School Management Committees is curbing corrupt tendencies in schools. However, SMCs in most schools visited during the survey were found to be active but not effective. It was found out that 70% of sampled schools with effective SMCs had no reports of embezzlement or bribery by the Head Teachers, which might be an indication that SMCs are in fact successful at monitoring and preventing corruption.

The majority of the respondents also agreed that periodic monitoring of school finances improves performance. This is because periodic monitoring helps in improving performance as mistakes are collected from the onset. Mistakes are collected before causing high losses to the institutions. Monitoring has helped in reducing the levels of corruption and nepotism in schools and other government institutions. However the minority respondents noted that monitoring is mostly done by head teachers only while the ministry officials rarely visit schools due to lack of facilitation. This have therefore not contributed much in improving performance as headteachers spend the money and at the same time monitor themselves.

This is in line with Wong, (1995a) who noted that, financial monitoring necessitates comparing actual performances with plans to evaluate the effectiveness of the plans, identify weaknesses and earlier on takes corrective measures. Monitoring tools include evaluation reports, budget monitoring tools, and cash flow reports, financial statements and audit reports. According to the researcher financial monitoring in schools includes supervising activities in progress to ensure they are on-course and on-schedule in meeting the objectives and performance targets. This should be in relation with the ministry of Education programmes, the government and other stakeholders.

5.1.3 The relationship between financial control and performance in UPE schools KCCA.

The majority findings disagreed that publicly displaying UPE capitation grants utilization promotes performance. This is because most UPE schools no longer display the utilization of UPE capitation grants and yet it was one of the condition for donors that were funding UPE project in its infancy. This implies that there is lack of supervision by the ministry of education and that head teachers intentionally refuse to be accountable to the public. This can lead to poor performance because funds can easily be embezzled. However the minority respondents supported the idea claiming that capitation grant utilization is displayed on the noticeboards for students and parents to view. This implies that few schools display the capitation grant utilization

In support of the argument, Uganda National Assessment report, (2005) by Transparency international noted that, Uganda has been applauded for slashing down corruption by publishing the amount of monthly grants to schools, as is spelt out in the UPE Guidelines. However, the survey found out that publication of releases of UPE Capitation Grants these days is done consistently by only the MoES. But both the DEO and School Head-Teachers have relaxed on this requirement and hardly ever comply with it at all. Besides, the majority of parents and other community members are not concerned about accountability issues. The survey found laxity among parents to access schools financial information and to participate in school related activities.

The majority of the respondents also noted that timely submitting accountability files enhances performance. This is because most schools send accountability reports to the ministry of education and sports at the end of the term. This implies that the reports are reviewed before the money for the following term is disbursed such that corrupt officers can be relieved of their duties or charged in the courts of law. This have therefore reduced the level of funds embezzlement. However other respondents disagreed with the idea claiming that some of the schools submit their accountability files late and are not penalized by the responsible officers with the aim of embezzling the funds allocated to the schools.

Hanushek and Raymond, (2003), postulate that institutions have to ensure accountability, monitoring to increase productivity in utilizing public resources and hence better overall educational performance. Shan, (2002) further notes that for accountability to be effective, action should be taken upon institutions, which renders ineffective accountability.

It was found out from majority respondents that internal controls and checks ensures performance. This is because internal controls are necessary in promoting efficient utilization of resources. They help in reducing issues that can raise as a result of fraud. UPE schools in KCCA have internal controls and these have helped in improving their performance. However some respondents disagreed with the idea claiming that internal controls implemented in their schools are not strong enough to influence the performance of schools.

This is in line with Udu (2006) who opined that one of the ways by which management can discharge the responsibility of detecting and preventing fraud, waste, abuse and errors is by instituting an effective internal control system. He went further to submit that internal control could be in any of the following form; Preventive – to prevent undesirable events from happening, Detective – to indicate and manage undesirable events which may threaten that organization and or which have happened and Directive – to cause or encourage a desirable event to occur

This was further given by Oshisami, (2004) who noted that internal control can do much to protect against both errors and irregularities and ensure the reliability of accounting data. He went further to categorize control in the following areas; Financial Control, Internal Audit, Administrative control, Accounting control (which includes; control techniques, internal check, supervision and checking and resolution of audit queries) and Budgeting control

Findings from the majority respondents further show that financial management procedures enhances performance of a school. This is because financial management procedures play a big role in improving school performance. Such procedures in UPE schools include, financial planning, financial monitoring and control. All these have been effectively implemented which lead to improved performances.

However the minority respondents disagreed with the idea because some schools have implemented these procedures but their performances have not changed. They further claim that performance depends on a number of factors which are even more important than financial management.

In support of the findings, Smith and Street, (2006) argue that financial management in education plays a vital role in the performance of educational institutions. Effective financial management ensures that; all financial regulations and procedures are complied with, all financial transactions are recorded accurately, adequate controls are in place to ensure that expenditures do not exceed income, and only authorized expenditures are incurred.

This was also given by Reinikka and Svensson, (2002) who noted that good financial management translate into efficient budget formulation and resource allocation, efficient budget utilization, employee motivation and better school facilities.

5.2. Conclusion.

It was established that financial planning helps schools in achieving the objectives of both the school and ministry of education through proper management of the finances. The finances are allocated to the priority areas and which is difficult without good financial plans. It was further proved statistically using the Pearson correlation that there is a significant relationship between financial planning and performance of UPE schools. The regression results show that 36% variance in performance of UPE schools is attributed to financial planning (Adjusted R Square = .35.6). It also established that financial monitoring increases performance in UPE schools. Schools spend money on the key priorities knowing that accountability has to be given to the ministry of education and sports through the division education officers. This has helped in reducing unnecessary spending of government funds. It was further proved statistically using the Pearson correlation that there is a significant relationship between financial monitoring and performance of UPE schools. The regression results show that 57.4% variance in performance of UPE schools is attributed to financial monitoring (Adjusted R Square = .572). It was established that there is a relationship between financial control and the performance of UPE schools.

Schools with tight financial controls registers high performance levels both in academics, enrollment and infrastructural development at the end of the year. The pearson correlation further proved statistically that the relationship between financial control and performance of UPE schools is significant. The regression results shows that 65.3% variance in performance of UPE schools is attributed to financial controls (Adjusted R Square = .651).

All in all, there is a relationship between financial management and the performance of UPE schools in Kampala Capita City Authority. Schools with good financial management practices record high performance in academics, enrollment and infrastructural development.

5.3. Recommendation.

The UPE capitation grant should be increased so as to smoothen the planning process. This is because most schools receive little money compared to their expenditures.

The parents should be sensitized to take part in managing school funds through demanding for accountability. This can be done through forcing schools to publicly display funds utilization on noticeboards.

The school head teachers, members of school management committee, heads of departments, deputy head teachers should be trained in managing finances. Most of the staff who participate in financial management are qualified in teaching only and therefore lack skills in financial management.

The parents should be advised to pay the school fees of pupils through banks. This is because money paid directly to the school are difficult to account for and can therefore be easily embezzled.

Parents should be sensitized on the negative implications of late payments so as to convince them pay on time. This is because implementation can only be done according to plans when the funds are received in time.

The supervisors of education from KCCA should regularly visit schools to monitor the expenditures. This can help in reducing the level of funds embezzlement.

The government should ensure timely disbursing of the UPE capitation grants. This can help to promote timely implementation of the school programmes.

The government should ensure regular training of inspectors and auditors. This can improve their skills in monitoring and controlling of school finances which promotes efficient service delivery.

5.4. Areas for Further Studies

A similar study should be replicated in other regions across the country.

The study did not exhaust all the factors that influence school performance thus the need for the researchers to conduct an exhaustive study on the variables listed below;

- Supervision and performance of UPE schools.
- Motivation of teachers and performance of pupils in UPE schools.
- Management and performance of schools under UPE system.

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Uganda. A case study of Mpigi district 1993*

QUESTIONNAIRE

Dear Respondent

I am Busingye Alice, a student of Kyambogo University carrying out an academic research on: "Financial resource management and performance in UPE schools of Kampala Capital City Authority." You have been selected to participate in the study and you are therefore kindly requested to provide an appropriate answer by ticking the best option. The answers provided will only be used for academic purposes and will be treated with utmost confidentiality. Your cooperation is highly appreciated.

SECTION A: DEMOGRAPHIC CHARACTERISTICS OF THE RESPONDENTS

1). Age

Below 25yrs 26 -35yrs 35 -50yrs Above 50yrs

2). Sex of the respondent

Male Female

3). Marital status

Married Single Divorced

4). Level of education

Certificate Diploma Degree Postgraduate Others (specify)

5).What is your position of authority in UPE schools?

Head teacher Deputy head teacher
 SMC member Financial assistant
 Finance committee representative Officer of Education service

Others Specify.....
.....

6). School grade: _____

7).Number of teaching staff: Males: _____ Females: _____ Total _____

8). Learners' enrolment: Males: _____ Females: _____ Total _____

9). Number of classrooms: _____

SECTION B: THE EXTENT TO WHICH FINANCIAL PLANNING CONTRIBUTES TOWARDS PERFORMANCE IN UPE SCHOOLS IN KCCA.

Please indicate the extent to which financial planning contributes towards performance in UPE schools in KCCA

Strongly Agree	Agree	Not sure	Disagree	Strongly Disagree
5	4	3	2	1

	Statements	SA	A	NS	D	SD
1	Participation of all stakeholders in budgeting ensures performance.	5	4	3	2	1
2	Work plans improves performance	5	4	3	2	1
3	Resource deployment promotes school development	5	4	3	2	1
4	Feasibility studies are carried out which enhances performance	5	4	3	2	1
6	There is efficient planning for available resources which promotes performance	5	4	3	2	1
7	The school sets achievable financial targets which improve performance	5	4	3	2	1
8	Supervising the budgeting process by education officers promotes performance	5	4	3	2	1
9	Approved school budgets promotes performance	5	4	3	2	1
10	Clear financial plans improve performance.	5	4	3	2	1
11	Early identification of financing sources enhances performance	5	4	3	2	1

SECTION C: THE EFFECT OF FINANCIAL MONITORING ON PERFORMANCE OF UPE SCHOOLS IN KCCA.

Please indicate the extent to which financial monitoring affects performance in UPE schools in KCCA

Strongly Agree	Agree	Not sure	Disagree	Strongly Disagree
5	4	3	2	1

	Statements	SA	A	NS	D	SD
1	Timely auditing improves performance	5	4	3	2	1
2	Monitoring of activities by MOE&S team improves performance	5	4	3	2	1
3	Evaluation of UPE programmes ensures performance	5	4	3	2	1
4	Regular cash flow reports improve performance	5	4	3	2	1
5	Use of budget monitoring tools promotes performance	5	4	3	2	1
6	Regular meeting of SMC promotes performance.	5	4	3	2	1
7	Internal performance monitoring reports improves performance	5	4	3	2	1
8	Timely evaluation of school projects improves performance	5	4	3	2	1
9	Periodic monitoring of school finances improves performance.	5	4	3	2	1
10	Drafting financial statements ensures performance	5	4	3	2	1

SECTION D: THE EXTENT TO WHICH FINANCIAL CONTROL CONTRIBUTES TOWARDS PERFORMANCE IN UPE SCHOOLS KCCA.

Please indicate the extent to which financial control contributes towards performance in UPE schools in KCCA

Strongly Agree	Agree	Not sure	Disagree	Strongly Disagree
5	4	3	2	1

	Statements	SA	A	NS	D	SD
1	Established documentation procedures for periodic billing, follow-up and collection of all monies ensures performance	5	4	3	2	1
2	Publicly displaying UPE capitation grants utilization promotes performance	5	4	3	2	1
3	Timely submitting accountability files enhances performance	5	4	3	2	1
4	Internal controls and checks ensures performance	5	4	3	2	1
5	An operating plan that specifies functions, activities and objectives promotes academic performance	5	4	3	2	1
6	Monthly reconciliations promotes performance	5	4	3	2	1
7	Itemizing expenses ensures performance	5	4	3	2	1
8	Financial management procedures enhances performance of a school	5	4	3	2	1
9	Regular school expenditure are considered in reviewing school performance	5	4	3	2	1
10	There are quarterly and annual financial report that enhances performance in school	5	4	3	2	1

INTERVIEW GUIDE FOR HEADTEACHERS, DEPUTY HEADTEACHERS AND SCHOOL MANAGEMENT COMMITTEE MEMBERS

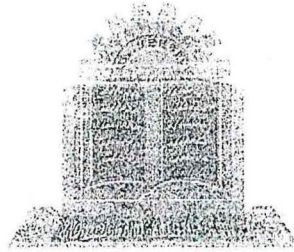
This research is intended to examine financial resource management and performance in UPE schools at KCCA. The information given during face to face interview will be held confidentially and used for academic purposes only.

- 1). How is financial planning carried out in this school?
- 2). How does financial planning improve performance in your school?
- 3). What are the challenges involved in financial planning of UPE schools
- 4). What can be done to improve financial planning in UPE schools?

- 5). How financial monitoring is carried out in this school?
- 6). How does financial monitoring improve performance in your school?
- 7). What are the challenges involved in financial monitoring of UPE Schools?
- 8). What can be done to improve financial monitoring in UPE schools?

- 9). How is financial control carried out in this school?
- 10). How does financial control improve performance in your school?
- 11). What are the challenges involved in financial control of UPE schools
- 12). What can be done to improve financial control in UPE schools?

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Department of Educational Planning Management

Date: 29th June 2015

TO WHOM IT MAY CONCERN

This is to certify that **BUSINGYE Alice, Reg. No. 012/U/078/GMED/PE**, is a student in our department pursuing a Master's Degree of Education in Policy Planning and Management. She is carrying out research as one of the requirements of the course. She requires data and any other information on this topic entitled:

Financial Resource Management and Performance in UPE Schools of Kampala Capital City authority.

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

