

**MANAGEMENT OF SCHOOL FINANCES AND STUDENTS' ACADEMIC
PERFORMANCE IN SECONDARY SCHOOLS IN
BUKWO DISTRICT-UGANDA**

BY

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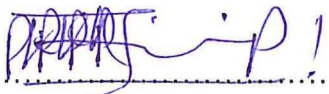
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**A THESIS SUBMITTED TO GRADUATE SCHOOL IN PARTIAL FULFILLMENT OF
THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF MASTERS OF
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DECLARATION

I, Philip Kapere declare that this thesis titled, "*Management of School Finances and Students' Academic Performance in Secondary Schools in Bukwo District-Uganda*" is my original work and has not been submitted for any award in any University or institution of higher learning.

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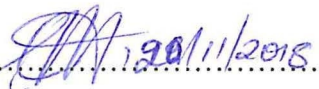
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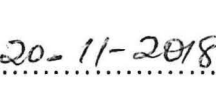
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DEDICATION

I dedicate this piece of work to my spouse; Sophie Chemayek Kapere and children; Kwemoi Joshua Kapere, Kibet Jonathan Kapere, Chebet Joanna Kapere and Cherop Janella Kapere to my mother; Pauline Cheruto Yeko and Brothers Chebures John, Cherop Willy, Mwanga Fred, Soyekwo Isaac and Sisters; Chelangat Benna, Cherotwo Felista, Yaptiyoy Betty, and Cheboren Sophie.

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LIST OF ABBREVIATIONS AND ACRYNOMS

BOG	Board of Governors
CVI	Content Validity Index
MOES	Ministry of Education and Sports
PTA	Parents Teacher's Association
SPSS	Statistical Package for Social Scientists
UCE	Uganda Certificate of Education
UNEB	Uganda National Examinations Board
USE	Universal Secondary Education

ABSTRACT

The study sought to determine the relationship between management of school finances (availability of financial resources, financial budgeting and financial accountability) and students' academic performance in selected secondary schools in Bukwo district. The study employed a cross-sectional survey design and a descriptive approach. Questionnaires and interviews were administered ($N=121$). Purposive and simple random sampling techniques were used. Data was coded and analyzed using Statistical Packages for Social Scientist to extract frequencies and percentages. Interviews were used to gather data from Head teachers, Bursars, BOG and PTA representatives and this data was qualitatively analyzed using content analysis. The results obtained in the study indicated that; (i) there was insufficient funding in furniture, library books, play fields , recreational fields, sports facilities, resource persons ,field trips but laboratory facilities and Teaching resources and respectively were reported to have sufficient funding. (ii) The following areas were prioritized in the budgets for optimal academic performance: student meals, mobilization of funds, development, teachers' motivation and laboratory equipment. (iii) Proper accountability measures were observed in most of the schools including proper financial procedures, involvement of the board of governors, use of supporting documents and use of school registers. The study concludes that due to limited funds, schools prioritize some core areas for funding and leave out others. The areas not funded largely contribute to the poor academic performance among the students. The researcher recommends that; (i) Schools should look out for additional sources of funds to supplement the existing sources and improve on the financial base. (ii) Government should increase the grants given to the public schools especially those that have limited financial sources and resources; (iii) the boards of governors and head teachers of secondary schools should strictly follow the financial management procedures stipulated in the financial management guidelines provided by the ministry of education to allow optimal use of school funds. (iv) There is need for further research to look at the following areas: use of quantitative data to determine relationship between academic performance and financial management in schools, scrutinizing specific schools' financial allocations and critical review of schools' financial management documents.

CHAPTER ONE

INTRODUCTION

1.1 Background to the Study

The study focused on examining management of school finances and students' academic performance in selected secondary schools in Bukwo district. This chapter consists of the background of the study, statement of the problem, purpose of the study, objectives of the study, scope of the study, significance of the study and limitations of the study.

1.1.1 Historical Perspective

The historical development of the management of school finances in education institutions is traced way back between 1870 and 1902, in England, Wales and Scotland, managed by Local Education Authorities (LEA). School Boards were created under the Elementary Education Act of 1870. However, school Boards were created under the Education Act of 1902 which was replaced with Local Education (Osiri, 2015).

The South African School Act (SASA) of 1996 created School Governing Bodies (SGBs) that include the principal, elected representatives of parents, teachers, non-teaching staff and students. Section 21 of SASA mandates the School Governing Bodies (SGBs) to manage school finances. The Board of managers' (BOM) roles on management include financial management, staff and student management, provision of physical and material resources, management of curriculum and instructional programmers and management of school community relationship (Okumbe, 2008).

In Uganda, the Public procurement and Disposal Act (2003) governs all aspects of procurement and disposal of unserviceable goods in the public sector which includes public secondary schools. This was to enhance accountability and transparency in expenditure management. Langat (2008) noted that school principals are regarded as financial controllers and accounting officers at school level while Board of Management members (BOM) are the policy makers. Both however mainly lack professional qualifications to enable them execute their duties effectively (Asiago, 2010). While school bursars are required to maintain records of both revenue and expenditure and advice the principal, most of them lack technical capacity to offer guidance. The BOM also lack necessary technical skills to understand and interpret financial reports in making decisions (Mobegi, Ondigi & Simatwa, 2012). The Ugandan Education Act (2008), gave rise to the establishment of Board of Governors and School Management Committees for any duties in respect of all or any of the

matters relating to the funds of the school, including estimates, keeping of accounts and audit of such accounts. Uwezo (2012) acknowledged that the role played by the Board of Directors in the management of educational institutions was crucial and therefore, boards should be appointed on time and members carefully selected to ensure that the board had committed members.

Educational institutions are mandated to use education as a tool for social transformation. The success of a school is measured by the quality of students it produces. The success of any educational institution is measured by the performance of its students in both academic and non-academic tests. This is supported by Yator, (2010) when contending that the performance should not only be based on test and examination results and on student ability to apply what is learnt and the rate at which students move on to higher institution of learning, but should include other areas, such as whether the students have acquired the survival skills (Allen, Hemming, and Potter, 2013). Since then, academic performance has been used to grade schools and most importantly to determine ones' career paths. The 'good schools' are acclaimed to be those that are able to groom the students well enough to achieve the set standards. This is measured by use of students' academic performance both at school and national levels.

1.1.2 Theoretical Perspective

The study was guided by Systems Theory. Andrea and Mahoney (2010) noted that Chester Barnard gave a theory of formal organizations. He defined a school as "a system of consciously coordinated activities of forces of two or more persons." According to him, organizations consist of human beings whose activities are coordinated and therefore become a system. In this context, management/school administrators, teachers, parents, pupils, and all other resources which are necessary to achieve the school objectives are elements of a school system. Financial resource is an important key input into any school system as it provides the means of running all the affairs of an institution or organization and acquires all the resources needed to achieve institutional objectives/excellent students' academic performance. According to Barnard initial existence of organization depends upon three elements: (i) the willingness of persons to contribute efforts to the co-operative system (ii) there should be an objective of co-operation and (iii) proper communication system is necessary (Adam, 2009). Barnard maintained, says Andrea and Mahoney (2010). Barnard sensed that the central challenge of management was balancing both the technological and human dimensions of organization. The challenge for the school management is to communicate organizational goals and to win the cooperation of both the formal and the informal organization;

but he cautioned against relying exclusively on incentive schemes to win that cooperation. Responsibility in terms of the honor and faithfulness with which management carries out their responsibilities is the most important function of the school (Mahoney, 2002). However, it is through a combination of prudent budgeting, strict implementation and good reporting for funds, as competences required of Head teachers.

1.1.3 Conceptual Review

Financial management is the planning of financial issues, sources of finances and how the finance is spent (Asemah, 2010). Financial management in education is concerned with the distribution of sources of income to meet education costs and the spending of the income in order to achieve educational objectives (Asemah, 2010). Therefore, education is both consumption and an investment in human capital by individuals and society. Financial management is the system by which the resources of an entity are directed and controlled to support the organization's goals (Allen, Hemming, and Potter, 2013). According to the Brigham & Houston (2007) good financial management is an essential element of strong corporate governance and forms part of the foundations of an organization, underpinning service quality and improvement, and is the basis of accountability to stakeholders for the stewardship and use of resources. The report further observes that effective financial management helps an organization to manage its budgets, allocate resources and make decisions supported by an understanding of the relationship between costs and performance, and deliver its services cost-effectively.

Financial management involves three functions namely; the mobilization of funds, the channeling of the mobilized funds into areas where returns are maximized and the distribution of the resultant earnings to the shareholders (Brigham & Houston, 2007). Further, the Karemesi, report (2010) notes that good financial management helps an organization manage its budgets, manage the financial risks, allocate resources and make decisions supported by an understanding of the relationship between costs and performance, and deliver its services cost effectively. Good financial management supports an institution in meeting its responsibilities to the public, while also delivering taxpayers' value for money.

Efficient management of school finances is central to effective provision of education. Head teachers are also expected to ensure effective internal financial control mechanisms in accordance with statutory requirements (Wong, 2009).

Academic Performance is the achievement of students' excellence in terms of high grades, in internal and external examinations (Adeyemi, 2006). Academic performance therefore, is the way and manner in which a staff in an organization performs the duties assigned to him or expected of him in order to realize the organization's goals and objectives. Therefore, job performance of a worker could be described as low, moderate, high, etc, depending on the extent of his commitment to work in order to achieve set objectives and goals (Abdulkadir, 2015).

Academic performance is the level of attainment of a student in an examination, that is, how a learner is able to demonstrate his or her abilities in an examination. It is a measure of educational output (Adeyemi, 2006). Performance of students in public examinations has been poor as a result of shortage of school funding which is attributed by low financial position of government. This situation has placed a greater burden on the Parents-Teachers Associations, which are saddled with the funding of most capital projects besides running school daily activities/ operations. The rising cost of textbooks, stationery, cost of living, poor training of teachers and inadequate facilities often lead to poor educational results. There are over-crowded classrooms in both rural and urban schools and the absence of laboratory facilities in many schools thereby inhibiting effective teaching and learning processes and hence poor student academic performance (Ige, 2001). However, these previous studies are silent whether financial management is the route of course of academic performance. Further still these problems were documented elsewhere other than Bukwo district. The researcher upholds the view to hold extraneous variables constant using a cross sectional survey design and designing appropriate research instruments for data collection. It needs to be mentioned, however, that the pattern of scoring in the Uganda certificate of education is such that: Div. 1 to C6 are credit grades. As such, students are required to obtain credit grades in 5 subjects including English Language in order to qualify for admissions into higher institutions (WAEC, 2010). In this regard, the purpose of this study is to determine the relationship between management of school finances and students' academic performance in secondary schools in order to correct erroneous impressions. Performance in this case will be measured in terms of how many grade ones a school gets at O-level Uganda certificate of examinations ((UCE) Uganda national examinations (UNEB) that is to say the more the grade ones a school gets the more likely that the school has more finances in proper financial management.

1.1.4 Contextual Perspective

Bukwo district is bordered by Amudat district to the north, Kenya to the east and south, and Kween district to the west and northwest. The town of Bukwo is approximately 130 kilometers, by road, northeast of Mbale, the nearest largest city. Although many factors such as good school climate, professional qualifications and competent teachers, parental support, school leadership style, students' self-dedication and commitment, availability of facilities entice attainment of high academic excellence, without adequate and sound financial management skills academic performance will continue to decline. These other factors were held constant by designing an appropriate research design to enable elicit data on availability of adequate finances, proper budgeting skills and providing accountability that influence students' academic performance.

Poor academic performance in Bukwo is judged by low student academic achievement in national exams failing with grade nine and U, as graded by Uganda National Examinations Board. Poor student academic failure is not only frustrating to the students and the parents but also the entire nation. Since the introduction of USE in 2007, only 5% of the students pass in first and second grades, 15% pass in third grade while 35% in fourth grade and 45% in grade U (Bukwo district education report, 2016). This is due to the misallocation, misappropriation and embezzlement of public funds by secondary school Head teachers in Bukwo (Ministry of Education, 2008).

Mismanagement of school funds in Bukwo stems from diversion of funds, failing to adequately budget for scholastic as well as teaching materials and delayed teachers' salaries. Instances where teachers dodge teaching due to failure to meet their wages, failure to conduct practical lessons due to absence of apparatus as well as chemicals and specimens has curtailed students' academic performance in some schools of Bukwo district. Most academic activities such as study tours, geography field trips, academic debates, science and mathematics seminars and workshops have been turned down due to failure of the school administrators and financial controllers failing to remit funding more especially for S.3's and S.4s yet they compel to students' performance. The audit report of the year June 2015 indicated that most Head teachers lacked the knowledge of handling finances; this puts them in situations where the schools lose finances through bursars or account clerks, especially where internal controls are weak. The District Education Audit Report (2009) points out that there were 12 reported cases of misappropriation of school funds. The Uganda National Union of Teachers (UNATU) report in the Daily Monitor (Tuesday 16th March, 2016 and Mgbodile, 2017). It is against this background that this study seeks to examine the

management of school finances on the students' academic performance in selected secondary schools in Bukwo district.

1.2 Statement of the Problem

Low students' academic performance continues to persist in Bukwo district. In the 2015 UCE results, only 5% of the students passed in first and second grades, 15% in third grade and 35% in the fourth grade. The rest (45%) were in grade U (Bukwo District Education Report, 2016). In 2015 two head teachers were interdicted for mismanagement of available funds and poor learners' achievement. Three others stepped down to avoid responsibilities over the same (Bukwo district Audit report, 2016). Schools often operate without key requirements for acceptable academic performance such as laboratories, libraries, teaching and learning materials (Audit Report, 2016). These deficits likely compromise students' academic performance. Although there have been various workshops for head teachers to improve their competences in resource mobilization and providing accountability in secondary schools of Bukwo district, the academic performance has remained poor. This indicates a high risk of poor learning and acquisition of relevant skills, and future high unemployment rates. In spite of the persistent poor academic performance, it has not been clearly established if school finances are allocated to priority areas that affect academic performance. It is against this background that this study sought to investigate the relationship between management of financial resources and students' academic performance in selected secondary schools in Bukwo district.

1.3 Purpose of the Study

The study was to determine the relationship between management of school finances and students' academic performance in selected secondary schools in Bukwo district.

1.4 Objectives of the Study

The study was guided by the following objectives:

1. To establish the extent to which secondary schools are sufficiently financed to promote students' academic performance in Bukwo district?
2. To find out the extent to which school budgets prioritize core teaching-learning support resources for optimal academic performance in secondary schools in Bukwo district

3. To find out the relationship between financial accountability and students' academic performance in secondary schools in Bukwo district.

1.5 Research Questions

The researcher seeks to answer the following research questions:

- 1 To what extent does sufficiency of financial resources promote students' academic performance in secondary schools in Bukwo district?
2. To what extent does school budget prioritize core teaching-learning support resources for optimal academic performance in secondary schools in Bukwo district?
3. What is the relationship between financial accountability and students' academic performance in secondary schools in Bukwo district?

1.6 Scope of the Study

1.6.1 Geographical Scope

The study was carried out in Bukwo district. Bukwo district is bordered by Amudat district to the north, Kenya to the east and south, and Kween district to the west and northwest. The town of Bukwo is approximately 130 kilometers by road, northeast of Mbale, the nearest large city. The schools were selected for the study because of the decline in academic performance as reported by UNEB 2016.

1.6.2 Content Scope

The study investigated the management of school finances and its influence on the students' academic performance in selected secondary schools in Bukwo district. The study focused on financial resource availability, budgeting and accountability in the schools.

1.6.3 Time Scope

The academic performance data used in determining and referencing schools' academic performance in UNEB (UCE results) was for the period; 2012 to 2016 as this time corresponds to the period when many complaints about head teacher financial mismanagement and decline in academic performance especially in secondary schools in Bukwo district was highly reported.

1.7 Significance of the Study

The findings of the study provide valuable insights to the government, MOES planners, school principals, school boards of governors, development partners, finance committees and researchers in different aspects. The MOE Swill utilize the study results to allocate and institute financial advisors and monitoring units to regularly visit secondary schools to give proper guidance to the school managers on the best practice approaches of handling the emerging financial management challenges while implementing the program. The study findings are significant especially to the NCDC or teacher training curriculum developers because it highlights the need to develop, adopt and implement financial management courses within the teacher training curriculum at the degree, diploma and certificate levels in various teacher training institutions in the country.

Boards of Governors will use the study results to improve on their management of school development with considerations on enhancement of academic performance. Head-teachers and teachers will utilize the study findings to act as a self-assessment tool to aid improvement in service delivery through improving their skills in approving school development plan, annual school plan and school budget. Development partners, donors and other well-wishers use the study findings to establish a school finance policy which should be developed, adopted by all the relevant stakeholders and implemented accordingly.

The data collected will also add to the body of knowledge of secondary education financial management and education change management besides filling gaps in research which can provoke other researchers to do similar studies.

1.8 Conceptual Framework

Conceptual framework can be identified as a set of broad ideas and principles taken from the relevant fields of enquiry and used to structure a subsequent presentation (Lima, 2011). It is a research tool intended to assist a researcher to develop awareness and understanding of the situation under scrutiny and to communicate it. Based on the systems theory for effective schools, mobilization of their funds and resources to achieve desired educational outcomes of intellectual and moral excellence is very crucial.

Independent Variable

Management of School Finances

- Availability of financial resources
- Financial Budgeting
- Financial accountability

Academic Performance

- High Examination grades
- Learners' mastery of subject content
- High skilled numerical literacy

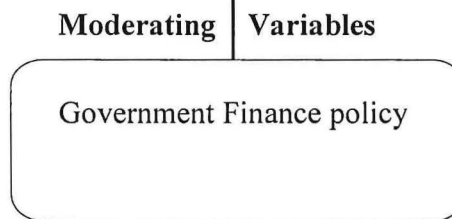


Figure 1: The interrelationship between the Management of Finances and Students' Academic Performance

Source: Adapted and modified from Tabitha, Nzoka & Orodho (2014)

The conceptual framework illustrates that management of finances which is the independent variable, measured by availability of financial resources financial budgeting and financial accountability. On the other hand the dependent variable which is academic performance can be measured by looking at High Examination grades (Division I and II, Number of distinctions and credits); Learners' mastery of subject content (teacher demonstrates an understanding of the curriculum, Plans instructions effectively, ability to link present content with past and future, learning experiences, other subject areas, and real- world) as well as High skilled numerical literacy levels among learners (Number and algebra, Measurement and geometry & Statistics and probability), motivated teachers and availability & Effective utilization of teaching-learning materials. However, Moderating variable, such as lack of Transparency and accountability, misappropriation of funds, scarcity of finance and government finance policy may affect both the dependent and independent variables. The researcher undertook the necessary measures to limit the influence of these moderating variables through adopting a cross sectional survey design and research instruments for data collection.

CHAPTER TWO

REVIEW OF LITERATURE

2.0 Introduction

This chapter is divided into two sections: theoretical framework and empirical review of the literature. It presents a theoretical review and review of literature related to management of school finances and academic performance. The literature is reviewed under the sub headings guided by the objectives of the study.

2.1 Theoretical Framework

The study was guided by the systems theory developed and application in education planning, development and evolution amongst educationist (Hassan, 2010). The systems theory was propounded by Baecker, Hutter, Romano and Stichweh (2007) define a system as any collection of interrelated parts that together constitute a large whole. These component parts of the system are intimately linked with one another, either directly or indirectly and any change in one or more elements may affect the overall performance of organization. Systems theory presumes that organizations operate as a system within a super system. In the case of schools, they operate within the broad framework of the Ministry of Education and Sports which is governed by the existing social political and economic regulatory framework.

Management of finances is not an isolated activity but a process that exists in a social economic and political environment where political decisions affect what happens at the school level in terms of resources allocated for physical and material resources as well as what the government considers as priority. The economic dynamics in a locality influence the extent to which the resources that the community has can be released to educational institutions. Financial management in schools is regarded as taking place in a system. The processes within the system are professional training and development, supervision and evaluation services and continuous professional development. The resultant output would be competence in financial management, enhanced community acceptability, adherence to government policies on financial management and general efficiency and effectiveness.

According to the systems theory, each element is dependent on the other within the giant school system. In this context, school administration, teachers, parents, pupils, and all other resources which are necessary to achieve the school objectives are the elements of a public secondary school

system. Just as pointed out by Knight, these elements are interdependent. Among these, school finance is one of the major interactive elements within a school system.

Financial resource is an important key input into any public or private system as it provides the means of running all the affairs of an institution or organization and acquires all the resources needed to achieve institutional/organizational objectives. In the case of public schools, these financial resources are obtained through government allocations, parents' contributions, school internal sources and from donor organizations. The revenue element of the financial resources is converted into human and physical resources through planning and budgeting. This is the responsibility of the school head teacher and members of the school committee. Thus, it emerges that the school head teacher, teachers and the PTA members play a major role in the management of school funds. The theory is relevant to the study in that one of the main objectives of school management is to ensure that the Government avails funds for running school curriculum. Based on this theory, the researcher intends to establish if Head teachers, teachers and other stakeholders work together as a team to combine technical skills such as prudent budgeting, strict implementation, transparency and accountability for funds aid to enhance students' academic performance in secondary schools in Bukwo district.

2.2 Empirical Review of Related Literature

2.2.1 Availability of Financial Resources and Academic Performance

Akungu (2014) reveals that the utilization of financial resources in education brings about fruitful

Learning outcomes since resources stimulate students learning as well as motivating them. A common way to examine the utilization of education resources is to analyze school expenditure which constitute the bulk of all resources devoted to schooling and are tractable instruments of education policy.

Financial resources can be regarded in this context as a means to an end. The nature, size, quality and quantity of financial resources determine to an extent the existence, status, progress, development and sustenance of any school, organization or institution (Aina, 2005). Financial resourcing is a major challenge in many walks of life. It is one reason why people complain of poor governance, poor administration and poor management. Therefore, all organizations either government or privately-owned – are faced with challenges related to finance.

Potokri (2013) notes that resources could be in the form of money, people, equipment or materials, amongst others. For the purpose of this research, financial resources refer to money and related aspects of educational funding and finance.

According to Onoriode (2015) financial resources include government allocations, fees levies, fundraising activities, community support, educational taxes and aid received from non-governmental organizations, the concept of resourcing in educational administration is seen merely from the perspective of what the heads of institutions can do in their schools on a daily basis (Lanche, Durrheim and Painter, 2006). There is therefore no clear method of identifying/sourcing finances. This has led to improper allocation, co-ordination of school activities and implementation of educational plans directed at the attainment of the broad goals and national objectives of the educational system (Boom and Wee, 2008). This study is intended to ascertain the state of affairs of financial resources causing gaps in the educational system in particular Bukwo district.

Financial resource is a key element among educational resources. Financial resources are used for acquisition of other resource such as physical facilities, textbooks and human resources (Lumuli, 2009). Availability or adequacy of financial resources enables a school to acquire other facilities. Despite the importance of finances in promoting acquisition of financial resources it is not clear as to whether Bukwo district schools have a narrow revenue base, say mainly school fees to boost students' academic performance.

According to Selina, (2012), school fees as a source of finances makes up over 90% of total revenue collected by the schools. Even if government is making contributions in form of subsidized secondary Education (SSE), the contributions seems inadequate unless well managed. Collection of fees still varies from school to school. Where collections are inadequate, the state of infrastructure are poorly developed compromising content delivery as well as students' academic performance.

To have adequate financial resources schools need to opt for various techniques of mobilizing financial resources by investing income generating Activities (IGAs) to supplement school budgets funded by government. Funds earned through IGAs are used to put up school infrastructure or acquisition of stationery to support learning activities (Kiveu and Mayo, 2009).

A study by Selina (2012) indicates that schools that have IGAs can use it to motivate teachers to conduct effective teaching for better students' academic performance. Such schools ended up posting better performance in examinations compared to schools that do not have any form of

income generating programmers. This study therefore proposes to examine the extent to which schools should raise additional funding from IGAs in Bukwo district to address the challenges of poor performance. In order to address the above issue, this should propose to establish how financial resources should be utilized to promote excellent students' performance in Bukwo district.

Financial Resources used to acquire Resource Materials for Teaching and Learning to improve the Academic Performance of Students

According to Adan (2011) for effective teaching and learning, textbook and resource materials are basic tools, their absence or inadequacy makes teachers handle subjects in an abstract manner, cannot be possible without adequate financial resources. It is also important to have sufficient financial resources to cater for appropriate personnel plan, adequate instructional materials and physical facilities to support educational effort. Therefore, Scarcity of textbooks, libraries and physical facilities according to UNESCO, (2008), will constraint educational system from responding more fully to new demands. In order to raise the quality of education, its efficiency and productivity, better learning materials (TLM), physical facilities and human resources are needed. The study intends to examine the availability of financial resources to fund desirable education system that allows students' academic excellence in Bukwo district.

Ambogo (2012) reveals that financial resources basically comprise of: material resources, physical facilities and human resources. Many schools experience inadequacy in financial resources which hinders the academic performance of learners. According to Likoko, Mutsotso & Nasongo (2013) learning is a complex activity that involves interplay of students' motivation, physical facilities, teaching resources, and skills of teaching and curriculum demands. Availability of financial resources therefore enhances the effectiveness of schools as they are the basic resources that bring about good academic performance of the students. The necessary resources that should be available for teaching and learning include material resources, human resource such as teachers and support staff and, physical facilities such as laboratories, libraries and classrooms. Hence there is need to conduct a study to examine how Bukwo schools use financial resources to improve the teaching and learning of students.

Financial resources help improve access and educational outcomes since students are less likely to be absent from schools that provide interesting, meaningful and relevant experiences to them. These resources should be provided in quality and quantity in schools for effective teaching-learning process. Akungu (2014) found out that achievements of students in examinations were related to the

resources available for teaching. Akungu concluded that material resources have a significant effect on student's achievement since they facilitate the learning of abstract concepts and ideas and discourage rote-learning. When financial resources are inadequate education is compromised and this inevitably is reflected in low academic achievement, high dropout rates, problem behaviors, poor teacher motivation and unmet educational goals. The researcher intends to establish the extent to which Financial resources help improve access and educational outcomes of students in Bukwo district.

Financial resources are used to procure learning materials such as text books, charts, and maps, audiovisual and electronic instructional materials such as radio, tape recorder, television and video tape recorders. Other category of material resources consists of paper supplies and writing materials such as pens, eraser, exercise books, crayon, chalk, drawing books, notebooks, pencil, ruler, slate, work books and so on (Adan, 2011). The study seeks to establish whether financial managers in secondary schools of Bukwo district, avail financial resources towards acquisition of teaching and learning materials to influence the academic performance of learners.

Ambogo, (2012) discovered that availability of financial resources enhances a very strong positive significant relationship between instructional resources and academic performance. According to Adeogun, schools endowed with more materials performed better than schools that are less endowed. This corroborated the study by Likoko, et al. (2013) which revealed that private schools perform better than public schools because of the availability and adequacy of teaching and learning materials. Lyons, (2012) also supports that students' performance is affected by the quality and quantity of teaching and learning materials purchased using available financial resources. The author noted that institutions with adequate facilities such as textbooks stand a better chance of performing well in examination than poorly equipped ones which no or limited financial resources. Therefore, the researcher seeks to establish whether poor performance in secondary schools of Bukwo district could be attributed to due to inadequate financial resources used to acquire teaching and learning materials and equipment.

Financial Resources used to acquire adequate physical facilities to Students' Performance

According to Ambogo (2012) the development and maintenance of physical facilities in educational institutions by communities, parents, and sponsors can be encouraged if there is availability of adequate financial resources and retards the academic performance of students. This is because inadequate financial resources cause lack of such facilities interferes with learning process. Likoko,

Mutsotso & Nasongo (2013) indicates the importance of school facilities in relation to quality education. Physical facilities include classrooms, lecture theatres, auditoriums, administrative block, libraries, laboratories, workshops, play grounds, assembly halls, and special rooms like clinics, staff quarters, students' hostels, kitchen, cafeteria, and toilet amongst others. The researcher seeks to ascertain whether the differences in school facilities accounts for difference in academic excellence of learners in Bukwo secondary schools.

Fonseca and Conboy (2006) assert that learning experiences are fruitful when there are adequate quantity and quality of physical resources financed by adequate financial resources and that unattractive school buildings, crowded classrooms, non-availability of playing ground and surroundings that have no aesthetic beauty can contribute to poor academic performance. Fonseca and Conboy (2006) posit that the physical conditions and organization of schools facilitate or inhibit construction of a culture of success. This study intends to establish whether finances in secondary schools in Bukwo are always availed with such conducive physical facilities to enhance effective teaching and learning as well as high student academic excellence.

Ministry of Education Science and Technology, MOEs (2005) explains the importance of ensuring that there are adequate and appropriate facilities for teaching and learning so that educational programmes could be implemented effectively. The research focuses on availability of adequate financial resources. The study looked into the adequacy of financial resources in facilitating desirable physical facilities fit for academic excellence in secondary schools in Bukwo district.

Availability of Financial Resources in funding staff needs who aid Students' Academic Performance

Adan (2011) reveals that the adequacy of financial resources determines the success or failure of the educational system. A method of determining the extent of teacher's adequacy is through Students-Teacher ratio (STR) which is the number of students assigned to teachers for teaching. STR is used to determine the number of students that are to be allocated to a teacher in a given educational level. The STR shows a teacher's workload at a particular level of education. The researcher shall establish whether determining the number of teaching manpower needed for a projected student's enrolment requires adequate funding to overcome either teachers being over-utilized or underutilized.

An educational institution's human resources consist of teachers and other support staff who engage in the process of teaching and learning. They include, laboratory assistants, cooks amongst others. There should be optimum use of the available human resource especially teachers if good performance is to be achieved (Akungu, 2014) where teacher shortage exists, the head-teacher and Board of Management (BOM) should hire on temporary basis, as there are very many trained but unemployed teachers. There is little information about the availability of adequate financial resources for secondary schools in Bukwo district to support critical areas that promote better academic performance. This study sought to find out the availability and adequacy of financial resources to enable students to perform well academically in Bukwo district.

2.2.2 Financial Budgeting and Academic Performance

According to Atieno, (2013) in most times a head-teacher should be encouraged to prepare a budget for the school programme to run effectively so as to use the funds available maximally for the benefit of students' academic performance and school performance. There should be prudent management to ensure appropriate contingency in the budget but not in so far as it leads to a substantial under-spending or over spending of the resources at hand. This study seeks to find out whether Head teachers in Bukwo district have well established guidelines for regular review of cost through effective monitoring of the budgetary expenditure to favour students' academic performance.

Accounting for the Finances

Dabla-Norris, Allen, Zanna, Prakash, Kvintradze, Lledo, Yackovlev and Gollwitzer, (2010), lament that, a school like any other organization requires finance in order to run. There must be an efficient control of finance to keep the school afloat. Funds have to be obtained, utilized and budgeted for. Efficiency in handling school funds requires proper records to avoid misappropriation. The study shall examine the extent to which Bukwo secondary schools adhere to fixed budgets for effective teaching and learning purposes of the learners.

Monitoring of Expenditures

Okumbe (2001), says that business management is concerned with understanding the sources of revenue for the school, preparation of the school budget and monitoring expenditure in light of the approved budget. There is need to find out whether Bukwo secondary school financial resources are allocated according to financial plans to realize academic excellence.

Appropriate Record Keeping Procedure

Fritz, Hedger and Lopes, (2011) States that school financial management draws a lot of concern from parents, learners and the central administration. It is therefore important that Head teachers become transparent to the stakeholders on the way they spend finances. This will only be possible through appropriate record keeping procedures. This study intends to examine how Head teachers are acquitted with accounting procedures for auditing exercise to be meaningful and the extent to which this enhances students' academic excellence.

According to Getange, Onkeo & Orodho (2014) lack of accountability and misappropriation of finances in secondary schools was mainly due to inadequate management training of officers who were assigned management responsibility. In Most developed countries, little training is given to training of the school Head teachers. They work by trial and error method resulting to serious administrative blunders hence the Head teachers need training to boost their competence in financial management. The study seeks to find out whether lack of accountability and misappropriation of finances in Bukwo secondary schools retards students' academic performance.

Nzoka & Orodho (2014) found that, principals have to administer and manage their schools. Among other things, principals have to carry out the financial management of their schools. According to Section 21 of the Education Act of 2010 (MOEs, 2010), the principal is the chief accounting officer of the school and is responsible to the management committee or school board for the control and use of school funds; "shall maintain or cause records of income and expenditure of the school to be maintained; shall prepare an annual budget for a school and submit it to the school board for its approval; and shall within three months of the end of each school year, submit a financial statement of the school to the school board for its approval. A school's financial management is the execution by a person in a position of authority of those management actions (regulated tasks) connected with the financial aspects of schools and having the sole purpose of achieving effective education" (Meador, 2013). The researcher examined the extent to which Head teachers provide custody of school finances and instrumentally implements approved budgets to influence high academic performance of students.

Similarly, the work of Ojera and Yambo (2014) describe a school's financial management as the performance of management actions connected with the financial aspects of a school for the achievement of effective education. The common factor in these definitions of financial management is that a connection is made between the management tasks and the financial aspects

of a school. The study intends to ascertain the link between management of students' academic performance and financial controls established in Bukwo district secondary schools.

Moreover, according to Oluwole (2015) the implication is that the management of school finances involves the task of planning (budgeting), organizing (coordinating), leading (communicating and motivating), as well as controlling (auditing). These authors are also in accord that a school's financial management is imperative because it enables the school to achieve effective education especially when the school budget is effectively implemented. They should jointly request for the allocation of funds and budget for infrastructure to realize conducive learning environment. In this regard, the joint partnership with the private NGOs, Constituency Development Fund (CDF) and other stakeholders is prudent. This suggestion is also in line with the provisions of the Basic Education Act 2013 which stipulates that one of the functions of Board of directors is to ensure provision of proper and adequate physical facilities and accountability of collected funds for the institution (Nkanata & Kithinji, 2013). There is need to conduct a study to establish how secondary schools in Bukwo district allocate funds to various school needs prudently to enhance excellent academic performance.

Barasa (2009) recognizes that efficient management of financial resources is an important task for Head teachers. Without adequate financial resources, institutions cannot carry out their defined tasks effectively. Money must be available to run the different departments of the school. The available funds will be used to purchase the required teaching and learning apparatus such as chalks, textbooks, paying of the support staff, building and improvement of infrastructures.

Financial management in education is concerned with the cost of education, sources of income to meet the educational costs and the spending of the income in an objective manner in order to achieve the educational objectives (Wamalwa, & Odebero, 2014). The study established the extent to which secondary schools in Bukwo district manage school expenditures desirably to attain schools mission, goals and vision.

However, educational managers are being challenged to justify their financial requests in terms of educational programs rather than the costs, if education has to compete equitably for public funds (Nkanata & Kithinji, 2013). In the preparation of the budget, the principal or head teacher must seek the cooperation of the BOG, the parents, the teachers and other school employees. By enlisting the cooperation of these people, the principal ensures a comprehensive view of the budget and a feeling of partnership which contributes to the much needed *esprit de corps* (Olaleye, 2013). The

researcher established the mutual relationship prevailing between management (BOGs) to influence school finance and student academic performance.

Similarly, Bua and Adzongo (2014) reveal that since the introduction of USE in 2007 government has been providing tuition fees for students while parents or guardians are still required to meet the costs of examination fee for senior four examinations (UNEB), lunch, school uniforms, transport and infrastructural developments. However, this does not restrict schools from engaging in income generating activities to enable them in having supplementary sources of income necessary for their daily financial commitments. To facilitate proper custody, control and safekeeping of the funds from various sources, it is a requirement for schools to maintain separate bank accounts for funds from different sources like income generating activities and donor funds (Akpakwu, 2008). The money that is remitted by the MOE must have a separate bank account from those holding monies from other sources. The study pursues to examine how financial planning of Secondary Education of Bukwo district justifies excellent performance of learners.

Financial planning involves aspects of accounting which involves the overall process of identifying, measuring, recording, interpreting and communicating the results of economic activity; tracking business income and expenses and using these measurements to answer specific questions about the financial and tax status of the business which is basically a system that provides quantitative information about finances (Lydia and Nasongo, 2009). This study justified the claims mentioned before.

Tabitha & Orodho (2014) define planning as the formalization of what is intended to happen at some time in the future; concerns actions taken prior to an event, typically formulating goals and objectives and then arranging for resources to be provided in order to achieve a desired outcome. Planning leads to budgeting which is a statement usually expressed in financial terms, of the desired performance of an organization (in this case a school) in the pursuit of its objectives over a specified period. A budget is an action plan for the immediate future, representing the operational and tactical end of the corporate planning chain. This study strives to establish whether secondary school managers in Bukwo district are responsible for carrying out budgets whether teachers and parents participate in budget formulation, as means to an end, and not an end in themselves to enhance desired results from learners.

Financial Controls

Tabitha & Orodho (2014) states that the primary aim of the control function of management is to measure performance against aims, objectives and standards with a view of enabling corrective actions to be taken, where necessary to keep plans on course. Control is essentially a question of developing feedback systems throughout the organization by ensuring that there is progress, accurately and deviations if any that need to be made to stay on the course. The researcher established how controls aid learners to perform well without having fluctuating performance.

Getange, Onkeo and Orodho (2014) state that most projects require the firm to invest in net working capital where in this case is secondary schools. The main components of net working capital are cash, inventory, receivables and payables. Working capital includes the cash that is needed to run the firm on a day-to-day basis. It does not include excess cash, which is cash that is not required to run the business and can be invested at a market rate. Inventory management; receives extensive coverage in a course on operations management. Nevertheless, it is the institutions financial manager who must arrange for the financing necessary to support the firm's inventory policy and who is responsible for ensuring the firm's overall profitability. Therefore, the role of the inventory manager is to balance the costs and benefits associated with inventory, because excessive inventory uses cash, efficient management of inventory increases firm value. There is a need for precautionary balance which is the amount of cash a firm holds to counter the uncertainty surrounding firm's cash flows. These control activities lead us to corporate governance which in this case refers to the system of controls, regulations and incentives designed to prevent fraud from happening (Karemesi, 2010). The researcher found out the extent to which Bukwo schools network raise funding for effective and efficient daily operations.

Financial constraints are experienced by both government aided and private schools. Finances are needed for capital development and recurrent costs such as for constructions and staff salaries. (Vincent, 2010). This study established if most successful schools in Bukwo district put more emphasis on teachers and financial resources for meeting all the capital and recurrent expenditures and enhancing students' academic performance.

However, Vincent (2010) revealed that government financial support for aided secondary schools in form of salaries, maintenance grants and development grants was merely 30% of the annual operational budget. Parents fund most of the operational and development costs in aided and private schools as the fee levels are similar. Bukwo district having secondary schools in the remote areas,

parents' contributions may be limited; fees defaulters may be common so most schools prioritize their budgets for tuition costs and boarding, excluding textbooks and libraries, which the researcher seems to examine the extent to which this affects students' academic performance.

Nsubuga (2003) affirms that textbooks account for less than 2% of total expenditure for most secondary schools. Government contributes less than one third of it. The researcher agrees with the findings of Nsubuga (2003) and Vincent (2010), and believes that parents in districts need sensitization, to develop a positive attitude and interest towards the education of their children, have initiative and awareness of their role to educate them. There is a saying that where there is will, there is way. So, they need to plan for school fees and other educational requirements as priority, exploit government loan schemes for small-scale investments to generate income for education purposes and find other alternatives for school fees as well. The researcher feels that there is need to conduct a survey to ascertain how inadequate finances need to be properly managed for effective performance especially in Bukwo secondary schools.

Vincent (2010) stated that there are many variations in the nature of financial management in grant aided secondary schools such that, set plans cannot be implemented because of inflation, inadequate funds, and inefficiency of budgetary control agents that result into most secondary schools running in financial deficits at the end of the year. Vincent (2010) concurs with Itaaga (1995) that most head teachers operate within tight budgetary controls, which influence the pattern of delegation, participation and accountability by heads of departments. Vincent (2010) further advocated for a clear system for reaching decisions over priorities, methods of distribution, responsibility for ordering the keeping of stock records and the justification of expenditure. Hence a study should be conducted to examine how budgeting and financial controls can bring about transparency and accountability to enhance good student academic performance in Bukwo secondary schools.

All in all, the literature review echoed that management of processes that transform inputs into outputs, namely operational management (Okumbe 2008) affected students' academic performance. Management by educational personnel, instructional materials, facilities are related to students' academic performance (Vincent (2010), Okumbe 2008), for instance, good academic performance required inputs to undergo a process of management like teacher pupil interaction in class management and control, daily time on task with the class, regularity and punctuality of teachers for instructional activities, Head teachers supervising school activities. However, few Head teachers and teachers are adequately trained thus negatively affecting Head teachers "supervisory roles of

promoting teacher performance, competence, quality, conditions of service, and knowledge of subject. In the same vein, provision and maintenance of facilities and proper management of inadequate funds by making clear decisions over priorities are challenging to most Head teachers. There is limited literature concerning how secondary schools in poor-performing districts in Uganda such as in Bukwo district practically prioritize available financial resources to cater for improved academic performance. This study was carried out to establish actual budgetary priorities among secondary schools in Bukwo district that are made in consideration of improving academic performance.

2.2.3 Financial Accountability and Academic Performance

According to Adzongo, (2014) Accountability is a very recent found term mostly used in day today's administrative policy as well as public law, theory and practice. Accountability originates from financial accounting. It is a tool for tracking records and monitoring books of accounts and evaluating the way school money is spent. Accountability pre-supposes the behavior of the two main actors- an accountee, who is responsible to give answers and justify his/her decision. The other one is an account or who has the obliged to ask questions, get explanations and justifications. Accountability of money deals with stewardship for the honesty in using money belonging to the public. It guarantees the public that their money has been used in a responsible and profitable manner as intended. The study seeks to examine whether Head teachers and school bursars provide financial accountability on basically students activities that enhanced their performance. Further still details on of the school external audit report shall be reviewed to determine the extent to which school management helped to prioritize funding for academic activities in Bukwo secondary schools.

Hemming and Potter (2013), states that providing accountability verifies, legalizes and regulates financial accounts. It ensures that school resources gain or adds value to it (Lima, 2011). Under cash transactions and events are recognized when cash is received or paid. Accrual based systems recognize transaction or events at the time economic value is created, transformed, exchanged, transferred or extinguished and when all, not only cash flows are recorded (Stuart and James, 2007). This study pursues to find out whether accountability for funds by school managers improved proper utilization of funding to boost learners' academic excellence in Bukwo secondary schools.

Wagithunu, Muthee, and Thinguri (2014) observed that success of any organization depends on efficient and effective management of finances. The general public demand accountability and

transparency of funds collected and spent by school managers. The task requires a person of high integrity in the profession with a right training and skills of handling money, wide knowledge in specific areas like practices and concepts of financial management, risk analysis, debt management and ability to keep current with school developments. The study intends to establish if whether parents demand for accountability from secondary school Head teachers, whether Head teachers possess competencies in financial management and the extent to which they spend this money faithfully entrusted onto them to influence good student academic performance in Bukwo district.

Ipata, (2011) revealed that Accountability is a very recent found term mostly used in day today's administrative policy as well as public law, theory and practice. Accountability originates from financial accounting. It is a tool for tracking records and monitoring books of accounts and evaluating the way school money is spent. Accountability pre-supposes the behavior of the two main actors an accountee, who is responsible to give answers and justify his/her decision. The other one is an accountant who has the obliged to ask questions, get explanations and justifications. The study will ascertain whether tracking records and monitoring books of accounts and evaluating the way school money is spent promotes students' academic performance in Bukwo secondary schools.

Similarly, Hedger and Renzio (2010) Accountability of money deals with stewardship for the honesty in using money belonging to the Public. It guarantees the public that their money has been used in a responsible and profitable manner as intended. It verifies, legalizes and regulates financial accounts. It ensures that school resources gain or adds value to it. Financial management accountability in an institution depends on internal and external control aiming at improving results. It reinforces transparency of money in all the public offices and institutions. The researcher shall establish how providing accountability enhanced and the extent to which value is added onto students' academic performance in Bukwo district secondary schools.

Financial Reports

Mailu (2013) states that Financial reports usually need accounting and its products such as an organization's annual report as a platform upon which to build many decisions and activities. Organizations must follow specific rules and formats of presentation for their annual reports and financial statements. The key accounting events for any organization is the publication of the annual report which records the financial performance over a book year. Financial reports help managers to discuss results, spending and performance against budget, they usually work from management reports, which have been prepared by the school accountants using accounting information systems.

Such reports show budgeted revenues and costs for the period or year to date, actual revenue and costs to date and the variances between them (Kotele, 2001). The researcher will establish if the financial reports provided portray a true and fair view of the schools' academic pursuits, continuity and realization of student's achievement.

Cole & Kelly (2011) in their study established that organizations may create and adopt a number of statements to communicate the corporation's view on the subject of ethics. They stipulated common issues in business ethics to be included are accountability (transparency and reporting) business conduct (compliance with the law, competitive conduct, and corruption and bribery conflicts of interest. The existence of a code of practice in ethics, supported by senior management and made a natural feature of a company's culture, will enable better distinctions to be made between what is acceptable business practice and what is sharp practice. It has often been said that leadership by example is the most effective way to improve business ethics. Leaders must therefore be honest and trustworthy with high integrity (even though this is not measurable). To be perceived as an ethical leader, it is not enough to just be an ethical person (UNDP, 2012). The researcher established the extent to which management of school finances is reinforced by compliance to ethics and values infused with Head teachers guided the actions of all teachers to promote outstanding performance among learners.

Deegan & Unerman (2011) at the core of the accounting process is an expectation that accountants should be objective and free from bias when performing their duties. The information being generated should represent faithfully the underlying transactions and events and it should be neutral and complete. However, can we really accept that accounting can be neutral or objective? (Simson, Sharman and Aziz, 2011). The study assessed the objectivity of financial reporting by financial managers towards influencing students' academic performance.

Deegan & Unerman (2011) although many people might argue that accounting regulations just affect how underlying economic transactions and events are reflected in the financial reports, without any impact on the nature or shape of this underlying economic reality, there is a considerable body of evidence which demonstrates that accounting regulations have real social and economic consequences for many organizations and people as well as schools. Berk & Demarzo (2008) investors, financial analyst, managers and other interested parties such as creditors rely on financial statements to obtain reliable information about a corporation. The main types of financial statements are the balance sheet, the income statement and the statement of cash flows. The balance

sheet shows the current financial position (assets, liabilities and stockholder's equity) of the firm at a single point in time (Symansky, 2010). However, the relationship between financial accountability in secondary schools and students' academic performance in Bukwo district is not clearly known.

2.3 Summary of Literature Review

Based on the review of related literature, management of school finances is a crucial area and yet Head teachers do not take concern hence attributing to poor students' academic performance. Scholars show that Head teachers are mainly appointed from the lot of classroom teachers who excel in their teaching subjects, rather than managing finances. What this approach fails to take into account is the fact that a good teacher may not necessarily be a good finance administrator. This necessitates further research to transform education systems thus necessitating appropriate approaches in teaching and management of the schools. Literature further reveals that the work of the head teacher has become complex demanding appropriate skills, knowledge and attitudes that would enable them work effectively.

The literature reviewed in this chapter included the financial management and Head teachers' competence outlining of the management of school finances, preparing budget for school programmers, accounting for the finances, monitoring of expenditures and appropriate record keeping procedure. The literature review also portrays that Head teachers' administrative experience, academic qualification, exposure to training in financial management, availability of finances, budgeting and providing financial accountability are limited and thus this study will try to fill in this gap.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

The chapter describes methods which were used in the study. These include research design, target population, sample and sampling techniques, research instruments for data collection, validity and reliability of instruments, data collection procedures and data analysis techniques.

3.1 Research Design

The study adopted a cross sectional survey design and a descriptive approach. Sapsford (2007) defines survey research as the collection of quantified data from a population for purposes of description to identify variations between variables that may point out to causal relationship. It is an attempt to collect data from members of a population in order to determine the current status of that population with respect to one or more variables. Data was collected from teachers, head-teachers, school bursars, Board of Governors and Parents Teachers Association (PTA) members in selected schools in Bukwo district. This design enabled the collection of data on financial resources, budgeting and accountability in a cost-effective and timely manner. The selected respondents associated with the different schools were interviewed in a systematic manner where one school was handled after another. All the data collected were analyzed and all the variables described. Common trends were identified and relationships identified.

It enables the researcher to know their feelings and opinions and it is also easy to administer. Survey research is an efficient way of gathering data to help address a research question. Survey design is critical in determining the quality of research. Surveys have several advantages. These are: relatively easy to administer, Can be developed in less time (compared to other data-collection methods), Cost-effective, but cost depends on survey mode, Can be administered remotely via online, mobile devices, mail, email, kiosk, or telephone, Conducted remotely can reduce or prevent geographical dependence, Capable of collecting data from a large number of respondents, Numerous questions can be asked about a subject, giving extensive flexibility in data analysis, statistical techniques can be utilized to analyze survey data to determine validity, reliability, and statistical significance, including the ability to analyze multiple variables, a broad range of data can be collected (e.g., attitudes, opinions, beliefs, values, behavior, factual) and standardized surveys are relatively free from several types of errors.

3.2 Population of the Study

Mugenda and Mugenda (1999) observe that a target population is the theoretically specified aggregation of study element. Target population is also known as universe which includes all members of hypothetical set of people to which the researcher plans to generalize the result of this study. The target population of respondents was 200 comprising of 8 Head teachers, 8 school bursars, 40 members of the school finance committee of the Board of Governors (taking 5 members from each school), and 120 teachers (taking 15 teachers per each school) and 24 P.T.A(taking 3 members per every school). Head teachers were selected to participate in the study because they have full information and are directly accountable to school finances to influence the academic performance of students/school. Teachers were involved in the study because they are aware of how school finances are managed to influence the financing of school activities. School bursars provide control and custody of school funds and therefore aid the Head teachers to maintain proper books of accounts and control expenditure. School management committee's participation in the study is to provide evidence on the process of budget allocation, proper guidelines for expenditure of school funds, approval and authorization of school monies. BOG and PTA members determine the direction of the school and how the vision and mission statements are to be fulfilled using the available school resources.

3.3 Sample, Sample Size and Sampling Procedure

3.3.1 Sample

A sample is a part of the targeted population that is systematically selected to represent the whole population. A sample is a subset of people from a larger population of community members of Bukwo district from whom data was collected and analyzed to make inferences. To represent the population well, a sample of school community stakeholders were randomly collected from a large number of school societies having many students in need of achieving high academic excellence. This represented the whole population and not reflects bias toward a specific attribute. Samples are used in statistical testing when population sizes are too large for the test to include all possible members or observations.

3.3.2 Sample Size

A sample size is the number of items to be selected from any study should be optimum that is, one that fulfils the requirements of efficiency, representativeness, reliability and flexibility, (Kodhero,

2003). It is a subject of a particular population whose characteristics are representative sample size where 8 Head teachers, 8 school bursars, 32 members of the finance committee of Board of Governors of school finance, 96 teachers and 24 P.T.A members were selected to participate in the study. A total sample of 168 respondents from a target population of 200 participated in the study.

3.3.3 Sampling Strategy/Technique

Purposive sampling was used to select eight secondary schools in Bukwo district. This technique is used because the schools are homogeneously located within the same locality and with similar pre-primary school characteristics and are nationally on record for registering low performance at UCE and UACE examinations.

Purposive sampling was used to select key informants (BOG, PTA representatives, bursars and Head teachers) because they possess adequate knowledge and information on the structure of the school environment to influence implementation of secondary education.

Simple random sampling was used to select teachers. The sample helped in providing relevant and adequate data for the study.

3.4 Research Instruments

The researcher used questionnaires and interview guide as primary tools for gathering information. The tools were preferred because they are considered appropriate in getting comprehensive data about a social phenomenon under investigation (Touliatos and Compton, 1988), the questionnaire had the sections for objectives. The questionnaires were used to collect data from teachers which was coded and analyzed quantitatively while interview guide was used to collect qualitative data from key informants. The questionnaire items were rated on a 4-level scale where respondents were required to indicate the extent to which they Strongly Disagree with the questionnaire items, that is; (4), Disagree (3), Agree (2) and Strongly Agree (1).

3.4.1 Questionnaire

The questionnaire used consisted mainly closed ended questions designed in appropriate way for the respondents to give their perception, opinions, views, and feelings about financial management and students' performance. The instrument was used to collect information from teachers. This instrument was considered appropriate for this study due to the fact that it is a tool for data collection which is less expensive to administer (Amin, 2005). Ghosh (2000) adds that, the questionnaire is also convenient for literate respondents who are able to fill it objectively and within

a short time. The questionnaires are effective because all teachers are able to read, write and interpret the question correctly. They also cover a wide area. It was easier to liaise with the respective school Head teachers to aid the researcher make appointments with teachers to answer questionnaires from the school staff room at lunch break. Every school was given two days to attempt questionnaires. The master (s) on duty directed the researcher to meet teachers from the staff room and also introduce him to staff members officially as directed by the head teacher in order to create rapport. Interview data was recorded using the researcher's phone and at the same time while taking down notes in the results book. This helped to match and confirm the jotted down notes with the recorded data for accuracy.

3.4.2 Interview

The researcher employed interview as a tool to obtain firsthand information from the respondents about their feelings on Management of Finances and Students' Academic Performance in Selected Secondary Schools in Bukwo district. This research instrument was used to gather information from Head teachers, School Bursars, BOG and PTA representatives. As noted by Amin (2005), interview was considered an appropriate data collection tool because the participants are able to freely express their views as well as making it possible for the researcher to explain and clarify the questions being asked. These were prior arrangement to handle the interview results so that some issues/crucial views are not left out during the interview. The researcher interviewed the respondents himself asking those questions face to face.

3.5 Research Procedure

The researcher obtained an introductory letter from the Head of Department, Education Planning and management or graduate school which he used to introduce himself to the Head teachers seeking permission to carry out his study in their respective schools. The researcher personally administered questionnaires to teachers during break and lunch time in the respective school staff room with assistance of teachers on duty in the four secondary schools. Results (fully answered questionnaires) was collected and gathered for data analysis. Interview guide was conducted separately with respective Head teachers, Bursars, BOG and PTA representatives on phone call arrangement. Data was written down during the process while also recording. The information the researcher analyzed were the available documents of management of school finances and academic performance. Information obtained from administering each was used purposively to answer

research questions. Finally, the quantitative data and qualitative data were held for report writing process.

3.6 Validity and Reliability of Instruments

3.6.1 Validity of Instruments

This was measured by using the Content Validity Index (CVI) where 10 Staff members were utilized as inter-judges to vet the content in the questionnaire and in the structured interview.

According to Amin (2005): The formula for finding the CVI was as follows;

$$\text{CVI} = \frac{\text{No. of items declared valid}}{\text{Total No. of items in the instrument}}$$

In this study, the validity of the questionnaire items and structured interview items were established by computing the CVI as below.

$$\text{CVI} = \frac{21}{26}$$

Therefore, the overall content validity Index of the instrument is equal 0.81 which is above the average acceptable index of 0.7 or above for the instrument to be accepted as valid according to Amine (Amin, 2005).

3.6.2 Reliability

Reliability of the instruments was measured using Cronbach Alpha Coefficient after conducting a pilot study involving 4 Head teachers, 10 administrators and 10 teachers in Bukwo district which were not part of the selected secondary schools to be involved in the study. Teachers filled the questionnaires and the data from the questionnaire was used to calculate Cronbach's reliability coefficient using the formula:

$$\alpha = \frac{kc}{[v+(k-1)c]}$$

Where: k = number of scale items; c = average of all covariances between items; v = average variance of each item

A Cronbach reliability coefficient determined from the pilot study was 0.89 which was suitable for the study since it was above the average (0.5) recommended by Amin (2005) to give reliable results.

This was in agreement with Sekaran (2008), who recommended that for an instrument to be valid for research purposes, its content validity index has to be 0.8 and above.

3.7 Data Analysis and Management

3.7.1 Quantitative Data Analysis

Data collected from the field was coded and entered into Statistical Packages for Social Scientists (SPSS) version 21. Frequencies and percentages were extracted and presented in tables to analyze the findings on the various financial management aspects and academic performance of students in selected schools in Bukwo district. This applied only to data obtained through questionnaires from teachers; that formed the biggest sample composition in the study. Since the study did not involve collection of statistical data on the dependent variable (academic performance), and all the schools fall in the same category in terms of academic performance, it was not possible to code and conduct bivariate and multivariate statistical analyses. Therefore, tables with relevant frequencies and percentages provided a quick snap short of the current situation of the Bukwo district schools' financial Management.

3.7.2 Qualitative Data Analysis

Qualitative data obtained in the study from interviews was categorized under different themes using content analysis approach and quotations. This kind of data was interpreted by explanations and substantiated using open responses from the field. While analyzing qualitative data, conclusions made under different themes was inter-related to ascertain the relationship between the variables. The emerging themes were presented with a few quotes to illustrate the findings (Yin, 2012).

3.8 Ethical Considerations

The following issues were considered: The respondents were to make their decisions to participate based on their adequate knowledge of study. They were provided with information on the purpose of study, the expected duration of participation and procedure to be followed, unforeseen risk to the respondents, benefits of the research to the respondents, privacy and confidentiality.

The major ethical problem that was experienced in this study is its infringement on the privacy and confidentiality of the respondents together with anonymity. Writing the names of participants on the questionnaire or study finding risk breaching the ethical requirements. The researcher deliberately avoided this to uphold confidentiality of the identity of the participants. Research permit was got from the graduate school and Bukwo District education office before any field work was conducted.

3.9 Limitations of the Study

The study involved collection of data from a small sample size of the respondents from which the findings may not be generalized for the whole country. As such, a similar study might be necessary to be conducted covering the whole country so as to verify the findings of this study. Due to time and financial constraints, this study involved eight secondary schools in Bukwo district. Eight schools were selected because they formed more than 70% of the schools in the selected area and hence sufficient for the results to be reliable and generalized to the rest of the schools within the country.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.0 Introduction

This chapter entails data presentation, analysis, and interpretation. The study sought to determine the relationship between management of school finances and students' academic performance in selected secondary schools in Bukwo district. The findings of the study are presented following the sections of the research tools and study objectives.

The first section of the research tools collected respondents' baseline data while the second, third and fourth sections collected data following study objectives in the same order. On each objective, between eight to ten aspects/statements indicative of financial management and students' performance were evaluated. The respondents were asked to indicate the extent to which they agreed or disagreed with each of the statements and these were measured on a 4-level ordinal scale that is, Strongly Agree (SA), Agree (A), Disagree (D) and Strongly Disagree (SD). For purposes of analysis and interpretation of data, the responses; "Strongly Agree" and "Agree" were combined and referred to as "Agree"; while "Strongly Disagree" and "Disagree" were combined and referred to as "Disagree". Hence, the percentages and frequencies of responses on Questionnaire items were analyzed in terms of "Agree", and "Disagree".

The data obtained through interviews were qualitatively analyzed and organized under special themes to re-enforce the findings from the main research tools (questionnaires).

Performance as earlier on mentioned will be gagged by the number of grade ones a school is able to produce in O-Level Uganda certificate of education (UCE) at the Uganda National Examinations Board (UNEB).

4.1 Research tools return rate

Questionnaires were administered to 10 teachers in each of the eight selected schools. All the questionnaires administered were dully filled by the respondents and returned to the researcher; accounting for 100% return rate. The researcher personally delivered the questionnaires to the respondents and waited until they had been dully filled, which explains this high return rate. Interviews were also administered to school heads, bursars, BOG and PTA representatives. all the eight (08) school head teachers, seven (07) out of eight bursars, 24 out of the 32 BOG members and 2 out of the 24 PTA representatives were interviewed giving a response rate of 100%, 87.5%, 75%a

and 8.3% respectively. The overall return rate was 72% which is above the minimum recommended for analysis and reporting according to Mugenda, (2003).

Table 4.1.1 Summary of the respondents' sampled and return rate

Category of respondents	Planned sample	Returned instruments	Percentage return
Teachers	80	80	100%
Head Teachers	08	08	100%
Bursar	08	07	87.5%
PTA	24	02	8.3%
BOG	32	24	75%
Total	168	121	72%

Source: Primary data (2017)

4.2 Background characteristics of the respondents

The researcher presumed that respondents' bio-data had some relationship with the financial management in schools under the study and the validity of the responses obtained therein, thus, collected that in this line besides data on the main study variables. The major background characteristics were; current position held in the school, age group, gender, level of education, and work experience. The study was conducted on 121 respondents of which 80 were at the position of teacher 8 were Head teachers, 7 were bursars, 24 and 2 were BOG and PTA representatives respectively. The respondents' baseline characteristics are summarized in Table 4.2.1 below.

Table 4.2.1 Distribution of respondents by Sex, Experience, Educational level and Age group

Category of Respondent	Sex		Experience					Education Level				Age group					
	M	F	Below 1 yr	1-2 yrs	3-4yrs	5-6yrs	Above 6 yrs	A- Level	Dip	Degree	Post Grd	Below 25	26-30	31-35	36-40	Above 40	
H/T	7	1		1	3	3	1			7	1					1	7
Bursar	5	2		1	6				4	2	1					3	4
BOG	16	8		17	5	1			15	9						12	12
PTA	2	-			2					2						2	
Teacher	56(70%)	24(30%)	7(8.8%)	11(13.8%)	16(20%)	17(21.3%)	29(36.3%)	1(1.3%)	50(62.5%)	25(31.3%)	4(5.0%)	11(13.8%)	20(25%)	10(12.5)	21(26.3)	18(22.5%)	

Source: Primary data (2017)

The study involved collecting data on gender of the respondents. 86 (71.1%) of the respondents were males while 35 (28.9) % were females as shown in table 4.2.1. These findings point to the fact that females are still not fairly represented in the education system which could impact on budget priorities and balancing between different sexes of students and staff.

The researcher also collected data on the age diversity of the respondents on grounds that age variations could impact on financial management. In terms of age distribution of the respondents, 29% fell in the age group of above 41 years, 25% between 36 and 40 years while the remaining 39% were between 25 and 35 as seen in Table 4.2.1. Age is a significant factor in decision making during finance meetings. Old teachers and staff are able to make realistic budget allocations and financial planning as compared to younger staff. However, old age is associated with rigidity to change which can hamper financial resources mobilization and efficient budget allocation.

Further, the researcher collected data on the respondents' level of education considering the fact that qualification would have an impact on individual workers' commitment to the job; having been conditioned by strong professional ethics and codes of conduct governing the education system. From table 4.2.1, the majority of the respondents 57% had attained up to diploma level of education, 38% up to degree level, 3% up to post graduate level and only 2% had attained education up to advanced level. From these results, it can be stated that the majority of the respondents are highly educated to offer vital financial management skills in their respective schools of service. Most of the teaching staff in the selected schools had attained up to above diploma level; the minimum level required for one to teach in as secondary school in Uganda.

The research tools also required the respondents to indicate the period of time they had served in their current stations to show their level of experience. From Table 4.2.1, 6% of the respondents had worked in their current stations for a period of less than 1 year, 25% had stayed for between 1-2 years; 26%, 3-4 years; 17%, 5-6 years; while 25% had stayed for more than 6 years at their current stations. Long period of service at the current station means ability to accurate forecast school revenue against academic activities that spur students' performance

4.3 Extent to which Secondary Schools are sufficiently financed to promote Students'

Academic Performance in Bukwo District

To answer the first research question; "does sufficiency of financial resources promote students' academic performance in secondary schools in Bukwo", respondents were required to indicate the

extent to which they agree/disagree with various assertions on extent to which secondary schools are sufficiently financed to promote students' academic performance in selected secondary schools in Bukwo district. The frequencies and percentages indicating responses on each aspect are detailed in the following table.

Table 4.3.1 Responses on the extent to which secondary schools are sufficiently financed to promote Students' Academic Performance in Bukwo District.

No	Availability of financial resources influences students' academic performance in the following ways	Strongly Agree		Agree		Disagree		Strongly Disagree	
		F	%	F	%	F	%	F	%
1	Adequate finances are used to equip facilities in the laboratory for teaching	34	43	31	38	9	11	6	8
2	Teaching resources such as manilas, dusters, chalk, models, charts, are adequate due to available financial resources	25	31	38	48	11	13	6	8
3	The number of desks and chairs purchased using financial resources in the classrooms are adequate	13	16	14	18	12	15	41	51
4	My school has sufficient funds to equip facilities in the library for effective teaching and learning	9	11	25	32	29	36	17	21
5	Our school funds the play field to enhance co-curricular for mental wellbeing and learning effectiveness	20	25	17	21	9	11	34	43
6	My school provides recreational facilities to entertain students which refreshes their minds to study and understand well	26	32	18	22	2	3	34	43
7	There is money to enable my school use resource persons to enhance students' academic performance	20	25	13	16	9	11	38	48
8	Use of money to facilitate field trips/excursions in the school is frequent which promotes students' academic excellence	9	11	27	34	25	31	19	24

Source: Primary Data (2017). (F= frequency & %= percentage)

Respondents were asked to indicate the extent to which they agreed or disagreed with the statement that adequate finances were allocated to equip laboratories for teaching. As seen in Table 4.3.1 above, 81% of the respondents indicated that they agreed, 19% said that they disagreed. These findings reveal that majority of the schools under this study had equipped laboratories for teaching. On the statement that teaching resources such as manilas, dusters, chalk, models, charts, were adequate due to available financial resources in the selected schools, 79% of the respondents agreed while only 21% disagreed. The results reveal that teaching resources in the selected schools are well catered for.

Similarly, 66% disagreed and only 34% agreed that the number of desks and chairs purchased using school financial resources in classrooms were adequate. From these findings, it is clear that the majority of the schools don't have the basic facilities for classroom teaching and learning. It implies that even if priority is given to teaching and learning physical facilities while allocating school financial resources represented by the 34% who agreed, the funds were not enough to adequately provide class room sitting facilities.

From table 4.3.1, 43% of the respondents agreed and 57% disagreed with the view that their schools had sufficient funds to equip facilities in the library for effective teaching and learning. These results imply that majority of the teachers in Bukwo district secondary schools consent that they did not have sufficient funds to equip their libraries with facilities that promote effective teaching and learning.

On the statement that the respondents' schools finance play fields to enhance co-curricular for mental wellbeing and learning effectiveness, Table 4.3.1 reveals that 46% of the respondents agreed while 54% disregarded the statement. These findings imply that the majority of the schools did not provide funding for play fields, a relatively smaller number of schools under this study fund play fields for co-curricular activities.

On the statement that my school provides recreational facilities to entertain students which refreshes their minds to study and understand well, 45% of the respondents agreed whereas 55% disagreed. This implies that the majority of the school where the study was carried out lacked recreational facilities for students' entertainment and mind refreshment to learn and understand what was taught. Lack of recreation by students lowers their concentration span while studying thus affecting academic performance.

Table 4.3.1 reveals that 42% of the respondents agreed while 58% disagreed with the view that the schools set aside money to enable hiring of resource persons to enhance students' academic performance. This small margin between those who agreed and those who disagreed with the idea of hiring resource persons points to the fact that some schools did not have finances to hire resource persons.

The respondents were also asked to indicate whether schools use money to facilitate field trips/excursions frequently which promotes students' academic excellence. In response, 45% of the respondents agreed while 55% respondents disagreed. These results indicate that study trips were not frequently conducted in the schools studied.

From the findings of the study shown in table 4.3.1 and their corresponding interpretation as seen above, it can be stated that majority of the secondary schools in Bukwo district under this study did not have sufficient financial resources to provide classroom and library facilities, play fields and recreation facilities, resource persons and field study trips to improve academic performance.

Interview results

The respondents also indicated a number of effects associated with sufficient financial resources to include adequate classroom space, well build and stocked libraries and science laboratories, motivation of the teaching and non-teaching staff, acquisition of teaching materials, adequate testing of learners, seminars and field trips. While underfunding to include; demotivation of teachers and other school staff, dismissal of students, inadequate provision of teaching materials, decline in student and staff welfare, inadequate assessments of learners, constrained school-parent relations and others. One of the Head teachers stated that the school in which he is head, underfunding slows down all school activities ranging from equipping labs and library, teaching and evaluation, welfare and staff motivation. A bursar noted that infrastructure development in the school is adversely affected with school underfunding. Some Head teachers said that underfunding leads to phasing out of key academic performance related activities like, seminars, field work studies, science practical work, remedial teaching, co-curricular activities and so forth. This makes students to be ill equipped by the time they sit for national exams thus poor performance. Another head teacher said that without adequate school funding, staff salaries are not paid which lowers their moral to teach and perform other school duties thus low academic performance of students.

Therefore whereas the responses from both the questionnaire's and the interview guides agree that sufficiency of financial resources promote academic performance, the poor academic performance in Bukwo district could be because of lack of well build and stocked libraries, desks, field trips and lack of play fields as indicated by the respondents disagreeing on the sufficiency of finances in this areas and other factors that may not have been covered by this research.

4.4. Extent to which school budgets prioritize core teaching-learning support resources for optimal academic performance in secondary schools in Bukwo district.

To answer the second research question; "to what extent does school budget prioritize core teaching-learning support resources for optimal academic performance in secondary schools in Bukwo district?", the researcher administered tools with a set of ten statement that are indicative of financial budgeting and academic performance to which the respondents agreed or this agreed with. The responses are given in Table 4.4.1 as seen below.

Table 4.4.1. Responses on financial budgeting and students' academic performance

No	Financial budgeting and students' academic performance	Strongly Agree		Agree		Disagree		Strongly Disagree	
		F	%	F	%	F	%	F	%
1	Head teachers budget for students' meals which enables them to read well	23	29	30	38	21	26	6	8
2	Head teachers mobilize financial resources needed for students' seminars and study workshops	18	23	40	50	15	19	7	9
3	The head teacher ensures that estimated expenditures are approved by the finance management committee for equipping library	13	16	40	50	19	24	8	10
4	The head teacher educates parents to pay fees in time to enable effective teaching and learning of students	29	36	42	53	4	5	5	6
5	The head teacher budgets for development of school facilities such as sizeable class rooms, perimeter wall to allow desirable teaching	7	9	36	45	27	34	10	13
6	Head teachers ask school Board to pay for extra time spent on extra lessons	13	16	37	46	17	21	13	16
7	Head teachers Budget for co-curricular activities to facilitate the mental capacity of students to learn.	14	18	42	53	17	21	7	9
8	Head teachers budget for Salary/allowances positively to motivate teachers' job performance and promote students' academic excellence	24	30	35	44	12	15	9	11
9	Head teachers budget for laboratory equipment/materials to facilitate students' academic excellence	21	26	41	51	14	18	4	5
10	Teachers are given enough stationary to work in schools	12	15	8	10	21	26	39	49

Source: Primary Data (2017). (F= frequency & %= percentage)

From Table 4.4.1 Respondents were asked to indicate the extent to which they agreed or disagreed with the statement that Head teachers budget for students' meals which enables them to read well. In response, 66% of the respondents indicated that they agreed, 34% contended with the statement. The implication of this finding is that majority of the Head teachers in the schools studied at least minded about students' welfare and make it a priority to ensure students keep in schools to study. However, 34% of those who disagreed that Head teachers budget for students' meals are not a small number either which means there as some head teacher that did not consider students feeding in the learning process.

On the statement that Head teachers mobilize financial resources needed for students' seminars and study workshops in the selected schools, Table 4.4.1 reveals that 73% respondents agreed while 27 % disagreed with the view. These findings imply that majority of the Head teachers recognised the need to have financial resources for students' seminars and workshops in the schools selected for the study.

Similarly, Table 4.4.1 shows that, 66% respondents agreed and 34% disagreed that the head teacher ensures that estimated expenditures were approved by the finance management committee for equipping the library. These results show that majority of the Head teachers in the studied schools followed principles of financial management and accountability for public funds by ensuring approval of expenditures.

From table 4.4.1, 89% of the respondents agreed while only 11% disagreed with the view that the head teacher educates parents to pay fees in time to enable effective teaching and learning of students. These results show that there existed effective communication between the parents and the Head teachers in the schools sampled for the study in Bukwo district. The other implication of these results is that parents attended school meetings such as PTA and AGM during which the Head teachers get an opportunity to educate parents about school dues payment.

On the statement that the head teacher budgets for development of school facilities such as sizeable class rooms, perimeter wall to allow desirable teaching, 54% of the respondents agreed while 46% contended with the statement. These results imply that whereas the majority of the Head teachers budgeted for development of school facilities to provide a conducive teaching and learning school environment, those that believe that Head teachers have not catered for their schools' facilities development are relatively many.

On the statement that Head teachers ask school Board to pay for extra time spent on extra lessons by teachers, 63% of the respondents agreed while 37% disagreed as seen in Table 4.4.1. These findings reveal that majority of the Head teachers in the selected schools recognised the importance of paying for extra lessons as these enable early syllabus coverage such that students could have enough time to revise with the teachers. In some schools, Head teachers did not see the need for payment of teachers for extra lessons and yet this is a great teacher motivator thus less attention to it means low student comprehension and thus poor academic performance.

The respondents were also asked to indicate whether they agree or disagree that Head teachers Budget for co-curricular activities to facilitate the mental capacity of students to learn and in response, 70% agreed and 30% disagreed. The overwhelmingly large number of respondents agreeing that their school heads provided for co-curricular activities means that Head teachers of the selected schools understand the contribution of co-curricular activities in students' learning process and thus better academic performance.

Table 4.4.1 reveals that 74% of the respondents agreed while 26% disagreed with the view that Headteachers budget for Salary/allowances positively to motivate teachers' job performance and promote students' academic excellence. This implies that majority of the Head teachers of the schools under this study recognised teacher motivation through salary/ allowances payment as a major contributor to students' performance.

The respondents were also asked to indicate whether schools' Head teachers budget for laboratory equipment/materials to facilitate students' academic excellence, from the responses, 77% of the respondents agreed and 23% respondents disagreed with the statement as shown in Table 4.4.1. As seen from these results, majority of the respondents in the selected schools agreed that their Head teachers budget for laboratory equipment which means they aimed at promoting science learning and eventually promote academic performance of students.

Table 4.4.1 also reveals that 25% of the respondents agreed and 75% disagreed that Teachers were given enough stationary to work in schools. These findings reveal that whereas the schools studied prioritized giving stationary to teachers, school finances were inadequate to provide these basic requirements for organising teaching and learning activities. These findings are in line with the responses given on questionnaires on the statement that teaching resources such as manilas, dusters, chalk, models, charts, are adequate due to the available financial resources in the selected schools from table 4.3.1 to which the majority (78%) of the respondents disagreed.

As seen from the findings in Table 4.3.1 and the corresponding results interpretations, it can be stated that, to a large extent, school budgets in Bukwo district schools prioritize core teaching-learning support resources for optimal academic performance in secondary schools.

Interview results

The respondents were also asked to indicate the relationship between financial budgeting and students' academic performance in secondary schools in Bukwo district. Majority of respondents noted that, where budgeting priorities are academic oriented, students' academic performance improves otherwise it declines. One PTA member noted that if the budget favors academic activities then the performance will improve and when the budget is towards only infrastructural development then the performance will decline. This shows that there is a significant positive relationship between budgeting and students' academic performance. Some Board representatives said that planning for scholastic materials, field excursions, lab equipment text books tremendously improves students' performance

Whereas the questionnaires' responses and interview guides agree that Budgeting promotes students' academic performances as indicated by the questionnaires' responses which agree with the proper budgeting process in Bukwo secondary schools the poor performance in Bukwo district secondary schools may be because of lack of allocation of financial resources on stationary where the respondents disagreed in their responses and other factors that may not have been covered in this research, however Budgeting is a technical term which may have been misunderstood by the respondents who looked to have no much knowledge on Budgets.

4.5. The relationship between Financial Accountability and Students' Academic Performance in Secondary Schools in Bukwo district.

To answer the third research question, "what is the relationship between financial accountability and students' academic performance in secondary schools in Bukwo district?", the researcher undertook aimed at establishing the relationship between sound financial accountability and students' academic performance in secondary schools in Bukwo district by presenting a set of questions which required responses measured on a 4-level scale to show their agreement or disagreement with the statements. Their responses were summarized in a table inform of frequencies and percentages as shown in the table below.

Table 4.5.1. Responses on Financial Accountability and Students' Performance

No	Financial Accountability and students' Academic Performance	Strongly Agree		Agree		Disagree		Strongly Disagree	
		F	%	F	%	F	%	F	%
		1	Head teachers provide financial reports to B.O.G about proper utilization of funds (expenditure)	38	48	30	38	9	11
2	The school fees register creates room for proper accountability to PTA and management to enhance students' performance	22	28	44	55	9	11	5	6
3	The imprest account eases the preparation of the school budget as it provides useful information concerning the income and expenditure of the school.	16	20	46	58	14	18	3	4
4	The farm stock book reveals how much is realized on school farm	11	14	40	50	19	24	10	13
5	The head teachers properly used the financial management manual to provide the right direction of funds flow for better financial performance.	7	9	43	54	23	29	7	9
6	Reporting on prioritization of goals and projects help to improve academic performance	22	28	37	46	17	21	4	5
7	Head teachers adherence to financial management Act to embrace high students' performance	14	18	46	58	16	20	4	5
8	Proper financial procedures and authorisation are adhered too	16	20	19	36	15	19	12	15

Source: Primary Data (2017). (F= frequency & %= percentage)

Respondents were asked to indicate the extent to which they agreed or disagreed with the statement that Head teachers provide financial reports to B.O.G about proper utilization of funds (expenditure). As seen in Table 4.5.1 above, 85% of the respondents agreed while 15% of them disagreed with the assertion. Therefore, it can be stated that an overwhelming majority of the respondent agreed that their Head teachers provide accountability reports to B.O.G; a body that represents the Ministry of education and sports at school community level. The findings here also imply that majority of the Head teachers in the schools in this study were conversant with accounting procedures and respected the position of BOG as regards use of school finances.

From table 4.5.1, 82% of the respondents agreed and 18% disagreed with the view that the school fees registers create room for proper accountability to PTA and management to enhance students' performance. These results show that teachers in the schools under study were interested in financial transparency by requiring school heads to provide for school fees registers. It also implies that the teachers understood the importance of keeping financial records especially for purposes of conflict resolution.

On the statement that the imprest account eases the preparation of the school budget as it provides useful information concerning the income and expenditure of the school, 78% of the respondents agreed while 12% disagreed. Therefore, it can be stated that majority of the study schools worked towards ensuring that financial planning is ensured and tracked to save the meagre school financial resources from being extravagantly spent on non-priority ventures thus promote better students' performance. These findings also point to the fact that majority of the school heads ensured a simplified budgetary process to avoid deficit financing that would cripple the schools financially.

On the statement that the farm stock book reveals how much is realized on school farm, 64% of the respondents agreed while 36% disagreed as seen in table in 4.5.1. The significance of these results is that majority of the schools under this study strived to diversify the sources of school funds to finance teaching and learning activities and also provided for accountability for such money received by the school through keeping the necessary records. Such practices ensure transparency in the schools' financial systems. The results could also mean that, even though the schools in Bukwo were funded through government grants, the grants were insufficient to finance all school activities therefore schools opted for supplementary resources from other sources like school farms.

The respondents were also asked to indicate whether they agree or disagree that the head teachers properly used the financial management manual to provide the right direction of funds flow for

better financial performance, 62% agree and 38% disagreed. These findings reveal that majority of the school heads in the studied schools tried to equip themselves with financial management skills by reading the financial management manuals which is also a sign that they were willing to promote better financial management procedures in their schools. However, there seems to be small group of school heads that don't follow the financial management manual who are represented by the 38% who disagreed. It could also mean that some teachers in these schools did not have information on whether their school heads use financial management manual or not. It could be because they have never come across the head teacher with a copy of the manual.

Table 4.5.1 reveals that 74% of the respondents agreed while 26% disagreed with the view that reporting on prioritization of goals and projects help to improve academic performance. The overwhelmingly large number of respondents consenting that prioritisation of goals and project in school helped to improve students' academic performance implies that most respondent agree with the fact that planning was necessary for better performance and efficient allocation of the scarce school financial resources.

The respondents were also asked to indicate whether schools' Head teachers adherence to financial management Act embrace high students' performance, 75% of the respondents agreed while 25% of the respondents disagreed. The implication of these findings is that majority of the respondents agreed with the fact financial management Act could be used to promote better students' performance. The results also show that the teachers were aware of the contents of the financial management Act for Uganda and that is why they agreed that following it would promote better performance by students.

Table 4.5.1 also reveals that 65% of the respondents agreed while 35% of them with the statement that proper financial procedures and authorisation are adhered too in their schools. These findings indicate that majority of the schools in Bukwo district adheres to strict financial procedures which is aimed at strengthening the schools' financial system. Some percentage of respondents contended with the view that their schools adhere to prescribed financial procedures.

From the study findings presented and interpreted in the above, the third research question can be simply answered by stating that, there exists a positive relationship between financial accountability and students' academic performance in Bukwo district secondary schools.

Interview results

The responses to the question; “how does providing financial accountability affect students’ academic performance in secondary schools in Bukwo district?” The interviewees indicated a number of issues which seemed universally applicable to the schools studied in Bukwo district. A Board member of one of the schools had this to say;

Where there is accountability money will be spent on the budgeted activities and if there is no accountability, the money will not be spent on activities that favor academic performance and therefore will compromise students’ academic performance.

Generally, the respondents stated that proper accountability enables spending according to budget priorities, most of which favor better academic performance of students. Proper accountability also creates trust and confidence for the school system among different stakeholders, thus draws more support for school academic related activities such as stationary and infrastructure which improves performance such as stationary donations, and others. A bursar noted that where there is proper financial accountability, the Budget is implemented as planned thus school activities are implemented in time and enables early preparation for internal and national exams by the schools. According to one PTA representative, proper accountability enables and guides future planning of study activities thus ensuring attainment of school goals of which academic performance is part.

It is therefore clear from the questionnaire’s and the interview guides that the two tools used agree that accountability in secondary schools supports students’ academic performance, however poor performance in Bukwo secondary schools may be because of other factors that have not been considered in this research and also accountability is a technical term that may have been misunderstood by the respondents who are lay people having little knowledge on financial accountability.

CHAPTER FIVE
DISCUSSION, CONCLUSIONS, RECOMMENDATIONS AND
AREAS FOR FURTHER RESEARCH

5.1 Introduction

This chapter presents results, conclusions according to the findings on each of the study objectives and recommendations as per research objectives.

5.2 Discussion

5.2.1 Extent to which Secondary Schools Are Sufficiently Financed to Promote Students' Academic Performance

From the study findings shown in chapter 4 and table 4.3.1, most of the schools are not sufficiently financed to improve the academic performance of students in Bukwo district to a large extent although there are evidences of academic activities financing in some of the schools studied which is to a small extent.

The major students' academic boosting areas that are not adequately financed in the schools of study include classroom sitting facilities, library facilities, play fields, recreational facilities, hiring resource persons and facilitation of field study trips. It should be noted that the whole academic life of a student surround around these areas as numerous studies have revealed (Dodd 2006, Scott, 2007, Motsamai, et. al, 2011, & Kaguri, 2016).

The study also established that the common sources of school funds are; government grants, parents' contribution in cash or kind, donations by development partners, fundraising and proceeds from school farm/income generating activities. This is in line with the study findings by Kahavizakiriza et al., 2014 which revealed that most schools in Kakamega County in Kenya depended mostly on funds from parents and the government and hardly generated funds of their own. In the current study, it was noted that most of the finance sources in the school studied are unsustainable making it difficult for schools to budget and follow it up to implementation which hinders students' performance.

The study established that government grants given by Ministry of Education and sports periodically during the financial year are insufficient and untimely which affects implementation of planned school activities most of which are related to academic performance. This however is

contrary to findings in the Education Sector Performance Report (2015/16) which indicated that capitation grants had been increased during the same financial year and that the sector achieved 100% performance rating in respect to financing government aided secondary schools all over Uganda. The study findings are in line with Vincent (2010) who revealed that government financial support for aided secondary schools in form of salaries, maintenance grants and development grants was merely 30% of the annual operational budget.

The findings in the study here are related to those by Kaguri et al. al, 2014 who noted that although public schools all over Kenya were being funded by the government, there was inadequacy in the funding system which forced school administrators to generate funds from other sources such as alumni association, donations to supplement whatever government gives them.

The findings from chapter four section 4.6.1 in this study showed that some schools finance their budgets by sourcing funds from donations by development partners, fundraising and proceeds from school farm/income generating activities. The key donations are from Action Aid, Churches, KASOWA, Food for the Hungry International and KWIPI programs; which are also unsustainable. Bukwo district having secondary schools in the remote areas, means parents' contributions are also limited; cases of fees defaulting are high and schools prioritize their budgets for tuition costs and boarding, excluding textbooks and libraries

The only areas established to be funded by the schools under this study included teaching resources such as stationary and science laboratory equipment and laboratory facilities. However, it should be noted that, in terms of financial requirements, teaching materials in form of manilas, dusters, chalk, models, and charts take a small percentage of the school budget allocations and that could be the reason why most schools are able to finance them. In addition, these can be afforded by individual teachers so they can provide for themselves. Motsamai et al., (2011) state that it is difficult for schools to operate if school fees payment is not made or delayed. Without adequate financial resources, institutions cannot carry out their defined tasks effectively. Money must be available to run the different departments of the school without which school programmers come to a standstill.

In terms of equipping laboratories with facilities, the study discovered that most schools are adequately financed. It should be remembered that these schools under the study are government aided and sometimes government sends laboratory requirements some of which are not wholly utilized so they are always seen as being equipped. However, a study by Scott, (2007) in Texas high schools established that there was no significant relationship between school facilities like

laboratories with students' attainment (academic performance) and discipline. Having fully equipped and functional laboratories alone cannot spur academic performance and this can explain why, although majority of the schools studied in Bukwo have equipped laboratories, they continue to register poor students' academic performance at UCE annually Dodd, (2006) asserts that without a cultivated reading culture, equipped libraries alone cannot promote better academic grades.

5.2.2 Extent to which School Budgets prioritize Core Teaching-Learning Support Resources for Optimal Academic Performance

Most of the findings in this study show that, to a large extent, Bukwo district schools' budgets prioritize core teaching and learning support resources. The core teaching-learning areas prioritized by the schools under this study were; meals, students' seminars and workshops, development of school facilities like classrooms, co-curricular activities, staff salaries, laboratory and stationary for teachers. This is still in line with the findings of Kahavizakiriza et al., 2014 in their study of financial management in Kenyan public schools, it should be noted that budgeting prioritization alone cannot promote academic performance if it is not matched with availability of funds. In most cases, the schools under this study just carry out budget estimates before revenue is actually realized. Failure to realize revenue means inability to meet the priorities that would promote academic performance of the students. Kaguri et al. el, (2014) stated that even though a school enlists programs that promote academic performance of students, without finances, school managers cannot meet up their responsibilities. And according to Horvat, (2009), school financial management comprises of planning and implementation of a financial plan, accounting, reporting, and protection of assets from loss, damage and fraud. This means that budgeting in schools should look at this entire process for better results in school academic performance.

While linking library services to learners' achievements in UK schools, Williams et al. al, (2001) reported that, library staffing, collaboration between librarian and teachers, and library collections strengthens learning and thus academic attainment. Without functional library facilities and services, academic performance of students is hard to achieve. In addition, there should be training of library staff, teachers and students on the importance of library services specially to boost academic performance of students. Building a strong reading culture would also boost the correct use of library services to improve performance.

Raheem, (2016) in a study aimed at highlighting the contribution of instructional materials to academic achievement of secondary school students in Nigeria reported that students who were

taught with instructional materials performed better than their counterparts taught without instructional materials. This shows that as a key academic performance enhancer, teaching materials are a good area of budgetary prioritization to improve the academic performance of students. However, Dodd, (2006) while studying the effectiveness in the use of resources in secondary schools pointed out that it is not about presence of resources like teaching materials that yields academic performance but the extent to which they are put to better use that counts more. Financing teaching materials in the schools under the study therefore does not imply that the schools are better positioned to perform better academically hence accounting for low performance.

5.3.3 Relationship between financial accountability and students' academic performance

From the results shown in Table 4.5.1 and section 4.6, the study established that most of the sound financial accountability aspects in the studied schools have a positive relationship with academic performance of students. The financial accountability aspect established to be having a positive relationship with academic performance of students in Bukwo district include; financial record keeping (fees register, vouchers, receipts), following financial management manual and legal provisions and financial reporting. This means that better financial management practices are adhered to by the schools studied in Bukwo district. A study by Motsamai et al., 2014 showed that existence of a financial policy in an institution will inevitably lead to sound financial management and consequently quality education.

In most schools, heads of departments submit departmental requirements/estimates, bursar and the head teacher come up with budget draft, the finance committee verifies and discusses the draft budget, the final resolutions are presented to the to Board for further discussion and approval and the Board approved budget is taken to the Ministry of Education and Sports for endorsement for operation. A study by Motsamai et al.,2011 while evaluating policy and practice in financial management in Lesotho district in South Africa reported that a sound financial management enables the school to achieve effective education. The study however discovered that there was a huge discrepancy between financial management policy and implementation.

A study by Kaguti et al. el, 2014 in Meti North district in Kenya, also discovered that financial budgeting in the secondary schools studied was being done in either a caress fashion or not done at all with minimum involvement of education stakeholders in the budgetary process. In addition, the study noted that financial reports are poorly prepared whereas auditing is done in arbitrarily. Efficient management of financial resources is an important task for Head teachers (Barasa, 2009).

Therefore, although study findings shown in chapter indicate that schools ensure sound financial management, there could be differences in specific schools' actual implementation to which this study did not evaluate.

Boddy (2011) asserted that financial controls are necessary to promote sound financial management which process incorporates four elements; setting objectives or targets, measuring actual performance, comparing this against the standard and taking action to correct any significant gap between the two. Therefore, controlling is the counterpart of planning and is the process of monitoring activities to ensure that results are in-line with the plan and taking corrective action if required.

5.3 Conclusion

From the study findings, some conclusions can be made. The secondary schools in Bukwo are not sufficiently funded to promote students' academic performance, to a large extent. The commonest budget areas in schools in Bukwo district include laboratory equipment, teaching- learning materials, remedial teaching, and students feeding, co-curricular activities for recreation, field study trips, science practicals, seminars, sitting facilities and academic resource persons. However, not all of them are provided with funds. Although all the budget areas support teaching and learning and therefore academic performance, some of them are prioritized for funding while others are not. The areas which are rarely funded include co-curricular activities for recreation, field study trips, science practicals, seminars, sitting facilities and academic resource persons. The reason for not funding these areas is the insufficiency of funds, after their allocation to other priority areas. The non-funded areas appear to have a large effect on academic performance and therefore the non-allocation of funds to these areas is responsible for the poor academic performance in schools in Bukwo district.

5.4 Recommendations

In line with the study objectives and corresponding findings of this study, the researcher made the following recommendations.

Schools should out-source additional funds to finance school activities that promote students' academic activities since government grants are insufficient and unreliable. School heads can for instance lobby for financial assistance from development partners within the country and internationally to reinforce school revenue. The government should also increase the size of the grants to rural schools with limited sources of funds.

In terms of budget priorities to promote better academic performance, schools should allocate funds for; staff salaries, teaching-learning materials, laboratory equipment, library facilities, field trips/ executions, resource persons, staff and student's welfare and remedial teaching. These were shown in the study to have the strongest positive relationship with students' academic performance.

The study established that, for improved financial management in schools, defined financial management guidelines provided by Ministry of Education and Sports should be followed. Spending of school finances should be according to priorities predetermined in the budget. Schools should involve all stake holders in solving financial challenges faced by schools.

5.5 Areas of further Research

In terms of future research needs in line with this current study, an empirical study involving quantitative data on academic activities' financial allocations is recommended. In addition, this study did not involve determination of school's financial management based on specific schools' budgetary allocations therefore variations in schools' specific financial allocations were not involved which requires further research. Lastly, this study did not include a review of financial management documents such as annual school budgets, school strategic plans, monitoring reports and school improvement plans of individual schools to determine efficiency in school financial resources management and academic performance of students; an area future research could benefit from.

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APPENDIX I: QUESTIONNAIRE FOR TEACHERS

I am Kapere Philip, a student from Kyambogo University pursuing a Master’s Degree in Education Policy, Planning and Management. I am carrying out a research study: *“Management of School Finances and Students’ Academic Performance in Secondary Schools in Bukwo District-Uganda* “Kindly allow me to collect data from your school. The questionnaire is meant to help in fulfilling the research objectives. The researcher assures respondents of utmost confidentiality.

Thanks in advance.

Yours faithfully,

Kapere Philip

Section A: Background Information

Instruction:

Please *tick* the most appropriate option that applies to the topic of study in relation to your school.

1. Position of responsibility at school.....
2. Age Bracket of the Respondent

Age	25yrs and below	26 -30yrs	31 -35yrs	36-40yrs	Above 41yrs
Tick					

3. Gender Male Female

4. Highest education level attained

Qualification	1.Advanced Level	2.Diploma	3.Degree	4.Post Graduate	5.any Other (Please specify)

5. How long have you been employed in this school?

Period	1yr and less	1- 2 years	3-4 years	5-6 years	Above 6years
Tick					

Section B: Availability of Resources and the students' academic performance in secondary schools in Bukwo district

For each of the following statements about availability of financial resources and students' academic performance, please indicate (by ticking) the extent to which you agree them, using the following scale: *Strongly Agree (1), Agree (2), Disagree (3) and strongly disagree (4)*.

No	availability of financial resources influences students' academic performance in the following ways:				
		SA	A	D	SD
1	Adequate finances are used to equip facilities in the laboratory for teaching	4	3	2	1
2	Teaching resources such as manilas, dusters, chalk, models, charts, are adequate due to available financial resources	4	3	2	1
3	The number of desks and chairs purchased using financial resources in the classrooms are adequate	4	3	2	1
4	My school has sufficient funds to equip facilities in the library for effective teaching and learning	4	3	2	1
5	Our school funds the play field to enhance co-curricular for mental wellbeing and learning effectiveness	4	3	2	1
6	My school provides recreational facilities to entertain students which refreshes their minds to study and understand well	4	3	2	1
7	The is money to enable my school use resource persons to enhance students' academic performance	4	3	2	1
8	Use of money to facilitate field trips/excursions in the school is frequent which promotes students' academic excellence	4	3	2	1

Section C: The relationship between financial budgeting and the students' academic performance in secondary schools in Bukwo district

For each of the following statements about financial budgeting and students' academic performance, please indicate (by ticking) the extent to which you agree them, using the following scale: *Strongly Agree (1), Agree (2), Disagree (3) and Strongly Disagree (4)*.

No	Financial budgeting and students' academic performance				
		SA	A	D	SD
1	Head teachers budget for students' meals which enables them to read well	4	3	2	1
2	Head teachers mobilize financial resources needed for students' seminars and study workshops	4	3	2	1
3	The head teacher ensures that estimated expenditures are approved by the finance management committee for equipping library	4	3	2	1
4	The head teacher educates parents to pay fees in time to enable effective teaching and learning of students.	4	3	2	1
5	The head teacher budgets for development of school facilities such as sizeable class rooms, perimeter wall to allow desirable teaching	4	3	2	1
6	Head teachers ask school Board to pay for extra time spent on extra lessons	4	3	2	1
7	Head teachers Budget for co-curricular activities to facilitate the mental capacity of students to learn.	4	3	2	1
8	Head teachers budget for Salary/allowances positively to motivate teachers' job performance and promote students' academic excellence	4	3	2	1
9	Head teachers budget for laboratory equipment/materials to facilitate students' academic excellence	4	3	2	1
10	Teachers are given enough stationary to work in schools	4	3	2	1

Section D: The relationship between financial Accountability and students' academic performance in secondary schools in Bukwo district.

For each of the following statements about the relationship between financial accountability and students' academic performance in secondary schools in Bukwo district, please indicate (by ticking) the extent to which you agree them, using the following scale: *Strongly Agree (1), Agree (2), Disagree (3) and Strongly disagree (4).*

No	Financial Accountability and students' Academic Performance	Rating			
		SA	A	D	SD
1	Head teachers provide financial reports to B.O.G about proper utilization of funds (expenditure)	4	3	2	1
2	The school fees register create room for proper accountability to PTA and management to enhance students' performance	4	3	2	1
3	The imprest account eases the preparation of the school budget as it provides useful information concerning the income and expenditure of the school.	4	3	2	1
4	The farm stock book reveals how much is realized on school farm	4	3	2	1
5	The head teachers properly used the financial management manual to provide the right direction of funds flow for better financial performance.	4	3	2	1
6	Reporting on prioritization of goals and projects help to improve academic performance	4	3	2	1
7	Head teachers adherence to financial management Act embrace high students' performance	4	3	2	1
8	Proper financial procedures and authorisation are adhered too	4	3	2	1

“Thanks for your cooperation”

**APPENDIX II: INTERVIEW GUIDE FOR BOARD OF GOVERNORS, PTA,
HEADTEACHERS AND SCHOOL BURSAR**

Dear Respondent,

I am Philip Kapere a student of Kyambogo University pursuing a study on; *“Management of School Finances and Students’ Academic Performance in Secondary Schools in Bukwo District-Uganda”*. You are among the selected participants in this study by providing information. This study is a requirement for partial fulfilment for the award of the degree of Masters of Education in Policy, Planning and Management of Kyambogo University and is purely for academic purposes. Therefore, the information given will be treated with utmost confidentiality. I therefore request you to spare some time and help provide information. Your response is highly appreciated.

Thank you for your cooperation.

Yours faithfully,

1. To what extent does sufficiency of financial resources promote students’ academic performance?
2. How has underfunding affected the students’ performance in Bukwo District?
3. How is budgeting done in order to influence proper functionality of your school?
4. What is the relationship between financial budgeting and students’ academic performance in secondary schools in Bukwo district?
5. How does providing financial accountability affect students’ academic performance in secondary schools in Bukwo district?
6. What measures are being taken by the school to deal with the challenges of finance management and student academic performance?

“Thanks for your cooperation”