

**FINANCIAL MANAGEMENT PRACTICES AND STUDENTS' WELFARE IN  
GOVERNMENT SECONDARY SCHOOLS IN BUZAAYA COUNTY IN  
KAMULI DISTRICT, UGANDA**

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DECLARATION

I, Oboth Joseph, declare that this dissertation entitled “*Financial Management Practices and Students’ welfare in government Secondary schools in Buzaaya County in Kamuli District, Uganda*” is my original piece of work and has never been submitted in any University or higher institution of learning for any academic award.

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**APPROVAL**

This is to certify that this dissertation prepared by Oboth Joseph entitled: “*Financial Management Practices and Students’ welfare in government Secondary schools in Buzaaya County in Kamuli District, Uganda*” with our approval meets the expected standards with respect of originality and quality.

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**DR. PHILIP OWINO**

## **DEDICATION**

This work is dedicated to my Mother, Brothers, Sisters, Wife and Child who gave me courage for my education upon which I continue to build.

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## **LIST OF ABBREVIATIONS**

ACODE	:	Advocates Coalition for Development and Environment
BOG	:	Board of Governors SMC
COSO	:	Committee of Sponsoring Organization
CVI	:	Content Validity Index
DEO	:	District Education Officer
GoU	:	Government of Uganda
MoFPED	:	Ministry of Finance, Planning and Economic Development
MoES	:	Ministry of Education and Sports
NADC	:	National Arts and Disability Center
PAF	:	Poverty Alleviation Fund
SFG	:	Schools Facilitation Grant
SPSS	:	Statistical Package for Social Sciences
USE	:	Universal Secondary Education

## ABSTRACT

The study established the extent to which financial management practices affect students' welfare in government secondary schools in Buzaaya County in Kamuli District, Uganda. The objectives of the study established the extent to which budgeting, financial mobilization and monitoring affects students' welfare in government secondary schools in Buzaaya County in Kamuli District, Uganda. The study used a case study design using both quantitative and qualitative approaches. The study population consisted of 524 respondents, from whom a sample of 229 was drawn. Data was collected using a questionnaire and interview guide. The responses from the questionnaires were computer coded and analyzed in SPSS version 21.0 to generate descriptive statistical information which was presented in form of percentages and frequencies. The data obtained from interviews was analyzed qualitatively using content and discourse analysis. The study found out that; Budgeting is not a statistically significant influential factor in ensuring students' welfare ( $r = -0.074$ ,  $\text{sig} = 1.160$ ) while financial mobilization and monitoring are statistically significant influential factors in promoting students' welfare in government secondary schools in Buzaaya County in Kamuli district ( $r = 0.426$ ,  $\text{sig} = 0.017$ ), ( $r = 0.632^{**}$ ,  $\text{sig} = 0.000$ ) respectively. The study recommends that the USE funds disbursed to many schools should match students' enrolment. This will help to reduce on the financial deficits that many USE schools go through. The USE funds should be released on time at least before the opening of the term. This will facilitate effective planning, and will make it easy for such schools to purchase scholastic materials and even meet other school operational requirements that promote students, welfare in time. Monitoring of USE-programme funds should be carried out on a regular basis, at least every month or every after release of USE funds. In addition, there should be involvement of parents and the general community in monitoring the utilization of USE-programme funds. All these will help in improving stakeholders' adherence to better financial management practices which are crucial in successful implementation of any programme geared towards students' welfare.

# **CHAPTER ONE**

## **INTRODUCTION**

### **1.0 Introduction**

This study was intended to establish the effect of financial management practices on students' welfare, effect of budgeting on students' welfare, effect of financial mobilisation on students' welfare and the effect of monitoring on students' welfare in government Secondary schools in Buzaaya County in Kamuli District. This chapter presented the historical, theoretical, conceptual and contextual study. It also highlights the statement of the problem, purpose, research objectives and questions, scope and significance of the study.

### **1.1 Background to the study**

#### ***1.1.1 Historical perspective***

There is growing public concern over the quality of students' welfare by local governments. Existing research shows that local government failures of improvement in students' welfare are connected to financial management inefficiencies and distortions inherent in the decentralization and central government's control of the national budget resources (ACODE, 2014). Yet, not all local governments are performing badly as far as financial management practices and students' welfare is concerned, for instance, the urban government secondary schools in central Uganda are to a larger extent ensuring quality provision of indicators of welfare of students like easy accessibility of clean water, regular renovation of classroom blocks, good sick bay facilities for first aid and ensuring indoors and out door game equipment are available. They are able to perform well in delivering their functions as per their mandate because they are closely monitored and audited by the ministry of education and sports while others especially in far East districts of Buyenda, Tororo, Namutumba, Kamuli, Kaliro among others are inspected irregularly (ACODE, 2014).

Financial management and practices can be traced as early as 1787 where Thomas Jefferson and John Adams recognized the need for financial literacy in the following words: “All the perplexities, confusions, and distresses in America arise, not from defects in their constitution or confederation, not from a want of honor or virtue, so much as from downright ignorance of the nature of coin, credit, and circulation.” In the year 1914, the Smith-Lever Act created the “Cooperative Extension Service” in the United States. It was created to provide learning experiences to develop skills that people need at home, on the farm and in their community, including financial skills. In many countries throughout the world, the 1950s marked a time when the issues of financial management, income and expenditure, security and retirement, housing, budgeting and saving comprised fifty percent of the research that was conducted in the field of home economics (Gitman, 2007).

The main legal framework for Uganda's current local governments is the decentralization Statute 1993, aimed to transfer power to the people and promote equitable distribution of resources. The 1995 constitution detailed the modalities of a decentralized government while the Local Governments Act of 1997 made Local Government Council responsible for ensuring implementation and compliance with government policies (GoU 1997). According to Saito (2003), Uganda today probably has the most elaborate legal framework for decentralizing measures in Africa and is firmly committed to decentralization. The amount of financial resources transferred to local governments is one of the largest in Africa. Whereas it can be argued that the amounts of financial resources transferred are significant, what really matters is whether these financial resources have over the years translated to effective students' welfare as promised in the decentralization objectives.

One of the areas of transfer of power is secondary education, which also became the responsibility of local governments after decentralization. With the success of USE policy, Uganda government introduced free universal secondary education policy (USE) in 2007. Uganda was the first country in sub-Saharan Africa to adopt such kind of policy. Government began to offer free secondary education to all students who passed the Uganda Certificate of Education in 2006. Selection of USE policy secondary schools has been done by Uganda government. Although most of the selected schools are public schools, there are some private secondary schools also enlisted to this policy. According to the ministry of education and sports in Uganda, parents are free to send their students to any secondary school around the country. Also parents may send their children to other secondary schools that do not take part USE policy if they can afford to pay the fees. Although students are free of paying tuition fees in USE schools, they still have to pay boarding fees, scholastic materials, medical care etc. The reform led to the empowerment of ordinary Ugandans and improved implementation and monitoring of secondary education (Mukunya 2007). Within this plan, local governments were to be responsible for education planning and management, school inspections, teacher management and classroom construction but up to-date many school heads do not show evidence of financial management practices that guide in students' welfare.

### ***1.1.2 Theoretical perspective***

There are theories that have been used in explaining students' welfare in relation to financial management practices; this study will be guided by Allocative Efficiency Theory. Allocative efficiency theory was applied in the study to link budgeting practice to students' welfare in the devolved county units. The allocative efficiency theory was devised by Farrell(1957). Also referred to as social efficiency, allocative efficiency depicts how scarce resources could be efficiently allocated to priority areas to meet people's needs optimally. It is a declaration

around the ethically ideal use of funds, where there is unquestionably a just atmosphere to the model, as it is deliberated to be decent and communally accountable to use public resources to meet the needs of the electorate.

In the current study, this theory was applied to establish how financial management practices of revenue collection, budgeting, auditing and governance can be effectively applied to enhance allocative efficiency. For allocative efficiency to be present, resources must be set aside for the needs and projects that people want. This is regardless of the economic value or correctness of their priorities.

### ***1.1.3 Conceptual perspective***

The key concepts of the study were financial management practices (IV) and students' welfare in government secondary schools as Dependent variable (DV). Management is defined by Mary Parker Follett (1868–1933), as the art of getting things done through people. According to Temdep (1993) management is a process of working with and through people to accomplished organizational goals. Financial management refers to the process of managing financial resources, including management decisions concerning accounting and financial reporting, forecasting, and budgeting, as well as capital budgeting decisions, which include decisions whether to lease or buy, and whether to issue debt or equity (Lightbody, 2000). Financial management practice plays a great role to students' welfare and if not well handled students' welfare declines thus later affecting their performances. The term “financial management practices” refers to the set of common working methods or standard operating procedures developed for carrying out accounting, financial reporting, budgeting and other activities related to business and institutional finances that managers use to make the organization more efficient (Verma, E. 2017, July 27). Each practice serves to support



business policies, establish accountability and provide step-by-step instructions for completing a task or activity. Recent conceptualizations by (Kiwauka and Kasibante, 2000) view financial management practices as the process of mobilizing, budgeting and controlling the finance and using all other organizational resources to achieve the stated goals. These include budgeting process, record keeping and sound on going monitoring of finance sourced from government under the grant programme.

On the other hand, Veeraselvam (2014) contends that welfare means to fair well. Students' welfare means maintenance of the health and good attitudes of students for a school setting. It refers to anything done for students, for their comfort and improvement in academic life, Robinson (2009). It includes accessibility of services; facilities and amenities in or near the school to enable them performs their studies in a healthy environment that is conducive to good health and high morale for them and their families in the most comprehensive sense. However, specific definitions have been widely used to define students' welfare services; this was adopted from education input model which assumes students' welfare services to be the natural result of achievement of scarce resources and inputs for the institution one of which is better facilities and equipment like co-curricular, sanitation and first aid facilities (Cameron &Whetten, 2003).

According to Ministry of Education and sports, (2015) students' welfare as used by schools is meeting the needs and aspirations of the students using the available resources in educational institutions. At the centre of students' welfare are financial mobilization, budgeting, and monitoring, effective use of resources, improved communication and decision-making processes. If the financial mobilization, budgeting, and monitoring are weak, value for money

will not be realized. Effective students' welfare is about providing the services that meet the needs of the students in the most efficient and effective ways.

#### ***1.1.4 Contextual perspective***

With the introduction of USE, Government of Uganda undertook an expanded program to sustain the policy. One of the key secondary education sector interventions was to contract service providers to construct and make delivery of scholastic materials on contractual basis. However, there are variations in reports of success and failures. Studies indicate poor students' welfare in terms of teaching of students, transportation of students to their schools, health service provision and maintenance, accommodation are not efficiently provided to enhance teaching-learning in USE schools (Kibuka, 2010). Failure to avail medical service is blamed on poor planning and control of financial resources (Namulondo, 2008).

Incremental funds may be allocated to inputs that have weak impacts on student learning. Teachers and other education personnel (which typically represent 75% or more of education spending) may be poorly motivated either in non-financially or financially terms to perform the task of teaching service. A study of teacher absenteeism in nine developing countries found that, on any given day, 11-30% of teachers were absent from their posts (Fehrler et al; 2006). Moreover, school funding is frequently reallocated to individuals or activities that do not improve the students' welfare service which among others.

School Facilitation Grants (SFG) funds meant for activities like construction of classrooms, purchasing desks and other non-scholastic projects, and capitation grants are meant for scholastic materials like books and chalk have always not only come late but are also insufficient. Masaba (2013) reports that a number of government-aided schools were having

difficulty operating after the Government failed to remit capitation and Schools Facilitation Grant (SFG) funds to some districts across the country with many rural schools being the hard hit districts with acute shortages of desks and classrooms.

Maintenance of sound monitoring for public organization is a fundamental aspect to wards attainment of internal financial sustainability of the available funds. Failure to follow monitoring procedures can have negative impact on any organization's strategic financial management. Financial management is one of the most important practices that an organization can be skilled in. With the challenges of financial sustainability facing today's public organizations, an understanding of the best financial management practices can help to ensure that these organizations are financially stable as postulated in the theory of budgeting (Dorothy, 2009).

There are certain financial management practices that are essential for a healthy functioning of any public organizations. These include budgeting process, record keeping and sound ongoing monitoring. Financial management therefore becomes a critical activity for these organizations (Anthony 2004).

## **1.2 Statement of the Problem**

The government of Uganda introduced decentralization to bring political and administrative control over services to the point that they can actually be delivered, thereby improving accountability and effectiveness and promoting people's ownership of programs and projects executed in their districts (Nanyonjo, 2009). The problem is the recognition that despite several and substantial initiatives by the Government of Uganda and its development partners to enhance the quality of public secondary education. Ministry of Education and Sports, 2013) noted that the status of students' welfare in public secondary schools in Busoga region has remained poor as it is characterized by idleness of students during co-curricular times due to inadequacy of sports equipment, limited administering of first aid due to lack of sickbays and corporation with nearby health centers, frequent disease outbreaks due to poor sanitation indicated by dilapidated latrines and inaccessibility of clean water. The Kamuli District schools' inspection report (2017) shows that over 78% of the school facilities are totally in dilapidated conditions, sanitation and sports facilities are inadequate; this could be attributed to lack financial management skills like budgeting, mobilization of funds and monitoring to ensure proper provision and renovations by school heads.

Application of appropriate financial management practices is known to improve students' welfare (Lewis, et. al., 2011) but no empirical studies existed to this effect on government secondary schools in Kamuli district. This raises doubt if there is value for public money spent on secondary education specifically on the provision of students' welfare in Kamuli district in Uganda? Thus the researcher's interest in this study is to examine the effect of financial management practices on students 'welfare in government secondary schools in Buzaaya County in Kamuli District

### **1.3 Purpose of the Study**

The study is set to determine the extent to which prevalent financial management practices affect students' welfare in government secondary schools in Buzaaya County in Kamuli District in Uganda so as to enable education policy makers and implementers put in place measures to address challenges hindering students' welfare.

### **1.4 Objectives of the Study**

This study was guided by the following objectives;

- i) To determine the relationship between of budgeting and students welfare in government secondary schools in Buzaaya County in Kamuli District?
- ii) To establish the relationship between financial mobilization and students' welfare in government secondary schools in Buzaaya County in Kamuli District?
- iii) To examine the relationship between monitoring and students' welfare in government secondary schools in Buzaaya County in Kamuli District?

### **1.5 Research questions**

- i. What is the relationship between budgeting and students' welfare in government secondary schools in Buzaaya County in Kamuli District?
- ii. What is the relationship between financial mobilization and students' welfare in government secondary schools in Buzaaya County in Kamuli District?
- iii. What is the relationship between monitoring and students' welfare in government secondary schools in Buzaaya County in Kamuli District?

### **1.6 Scope of the study**

The scope of the study covers, geographical scope, subject scope and time scope as well;

### *1.6.1 Geographical scope*

The study was conducted in Buzaaya County in selected USE schools of Kamuli district. Kamuli district is located in Eastern Uganda bordered by Buyende in the North, Luuka district to the East, Kamuli district to the South and Kayunga district to the West. The district is approximately 170 km away from Kampala city, the capital city of Uganda. Three public secondary schools were identified for the purpose of this study; these are; Matuumu Secondary School, Buzaaya secondary School and Luzinga secondary School. This area is chosen because the researcher is familiar with the environment. This enabled obtaining data in the shortest time possible with ease.

### *1.6.2 Content scope*

The study covered the financial management practice towards students' welfare in USE schools of Kamuli district. Financial management practices components were the independent variables such as budgeting, financial mobilization and monitoring system influencing students' welfare which were measured in the aspect of welfare that includes Feeding, Medical care and Recreational activity.

### *1.6.3 Time scope*

The study was carried out in a period of 5 years from 2013 to 2018. This period was selected because it was enough for the researcher to investigate on the topic under study. The period was preferred because in the last 5 years, Bazaaya County USE schools have been performing poorly and their bad performance is attributed to poor financial management practices.

## **1.7 Significance to the study**

The study findings will be useful to different categories of people in the following ways:

The findings of the study will be of great value to educational research managers in the Government of Uganda; Ministry of Finance, Planning and Economic Development; Ministry of Education and Sports; and Government of Uganda Donor Development partners, to ascertain the most appropriate services.

This study will be of significant benefit because the findings will stimulate parents, school managers, teachers, students and the society's awareness on the importance of providing students' welfare to enhance good academic performance.

This study will be of importance to secondary school students as it will be made known to them the effects of financial management practices on their welfare.

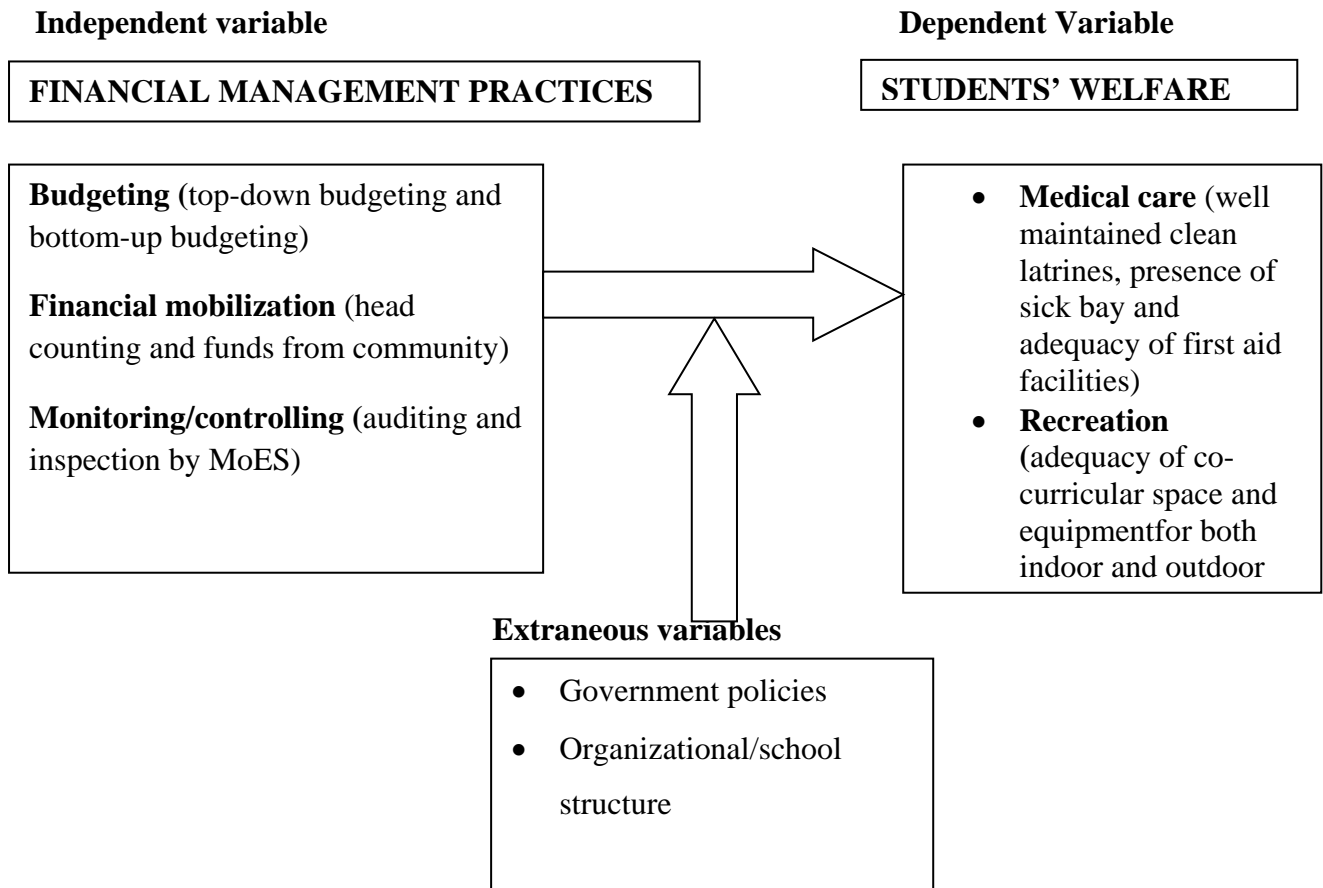
The study will also be useful in providing more information to researchers and other scholars through its findings about financial management practices and students' welfare. This will enhance present knowledge with updated information, and will help highlight the areas for further research in the area of financial management practices and students' welfare.

It will also help secondary school managers to appreciate the influence of financial management practices on students' welfare.

## 1.8 Conceptual Framework

According to the conceptual framework below the independent variable is financial management practices which directly affect the dependent variable (Students' welfare).

**Figure 1.1: Conceptual framework illustrating the effect of financial management practices and students' welfare.**



*Source: Adapted from Dartey-Baah & Amoako, (2011) and modified by the researcher.*

Conceptual frameworks explain a subject area and may give context to the available evidence. The conceptual model is a careful description of the concepts and the relationships among them. Models may be simple, representing only a small number of concepts and relationships as in this study refer to figure above, or they may be quite complex and multifaceted.

The conceptual framework attempts to explain the relationship between dependent variables,



the independent and intervening variables. The independent variables, that is, financial management practices will be measured by examining the budget practices, financial mobilization as well as finance monitoring.

The conceptual framework further demonstrates that the dependent variable is students' welfare. The constructs for measuring are the status of; Feeding, Medical care and Recreation in these USE secondary schools in Buzaaya country in Kamuli District. The framework also illustrates those extraneous variables such as Government policies, organizational structure and School funds availability shall be controlled using appropriate research design and tools.

### **1.9 Definition of key terms**

**Students' welfare** refers to statutory procedure or social effort designed to promote the basic physical and mental wellbeing of students, for instance, medical care, recreation and the school environment they live in (Ssewamala, F. M. 2011). The indicators of students' welfare are; Medical care in terms of provision of first aid and availability of sick bay at school; recreation in terms of availability of enough games and their equipment; then School Environment to refer to classrooms, blackboards, drainage, sanitation, toilets, urinals, students' sitting facilities. Students' welfare also refers to a deliberate obligatory decision by appointed officials such as head teachers, deputy head teachers, parents committee, among others to serve the recipients (students). Therefore, in government USE schools, it covers provision of services like sanitation, care and recreational activity among others.

The term "**financial management practices**" refers to the set of common working methods or standard operating procedures developed for carrying out accounting, financial reporting, budgeting and other activities related to business and institutional finances that managers use to make the organization more efficient (Verma, E., July 27, 2017).

**Financial Mobilization** is the process of making money capable of movement, or to have resources ready to move or act (Bagoole, 2011)

**Financial monitoring** concerns comparing the actual costs to the planned costs in the school budget. Accounting is the basis for financial monitoring that is complemented by financial progress reports and trips. This will assist the USE schools to monitor costs of the school programme. Financial report reflects the actual activities carried out. In other words, it tells how much money was spent in the actual activities (Walker, et. al., 2003)

**Budgeting** is the process of creating a plan to spend your money. This spending plan is called a budget. Creating this spending plan allows USE schools to determine in advance whether they will have enough money to do the things they need to do or would like to do. Budgeting is simply balancing your expenses with your income (Matshabaphala, 2008).

**Financial management** is concerned with the acquisition, financing, and management of assets with some overall goal in mind. Financial management practices in government USE schools are practices that provide functionality to support financial planning or budgeting activities, accumulate and report cost information, and the preparation of financial statements implemented by the all the stakeholders like government, head teachers and community (Hildreth, B., 2013).

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Introduction**

This chapter presented the arguments and observations by different authors regarding the effect of financial management practices on students' welfare in government secondary schools in Buzaaya country County in Kamuli District. The presentation is in the order of the objectives. Theoretical review is presented first and the related literature on how financial management practices like budgeting, financial mobilization and monitoring systems are influencing the students' welfare in government Secondary schools. This is done by reviewing primary and secondary data from journal articles, books, reports and newspapers.

#### **2.1 Theoretical review**

This study was grounded by allocative efficiency theory which was applied in the study to link budgeting practice to students' welfare in the devolved county units. The allocative efficiency theory was modified by Grazhdaninova, et. al., (2005). Also referred to as social efficiency, allocative efficiency depicts how scarce resources could be efficiently allocated to priority areas to meet people's needs optimally. It is a declaration around the ethically ideal use of funds, where there is unquestionably a just atmosphere to the model, as it is deliberated to be decent and communally accountable to use public resources to meet the needs of the electorate.

In the current study, this theory was applied to establish how financial management practices of revenue collection, budgeting, auditing and governance can be effectively applied to enhance allocative efficiency. For allocative efficiency to be present, resources must be set aside for the needs and projects that people want. This is regardless of the economic value or

correctness of their priorities. And therefore for this study, the financial management practices will be the inputs and students' welfare within the local government aided secondary schools will be the output.

## **2.2 Financial management practices**

Budgets occupy a leading place among the special tools of management employed to direct and control the affairs of large and multifarious organizations (Burke and Modarresi, 2000). They are used not only by governments, where budgeting had its origins, but in other public bodies, in industry and commerce and in private families. A budget is a basic tool in management. In this regard it serves as a tool for planning and monitoring the use of scarce financial resources in the accomplishment of organizational goals. The budget is an invaluable aid in planning and formulating policy and in keeping check on its execution (Premchand, 2004). It stipulates which activities and programs should be actively pursued, emphasized or ignored in the period under scope, considering the limited financial resources available to the organization.

Financial mobilization is the process by which funds are solicited by institutions and provided by donors and partner (Bagoole, 2011). It also refers to act of marshaling, organizing and making ready for use finances. This is particularly important for the schools typically financed programs with little or no capacity to earn income from their own resources. The process of mobilizing financial resources begins with the formulation of a resource mobilization strategy, which may include separate strategies for mobilizing financial and in-kind resources. Carrying out a financial resource mobilization strategy includes the following steps: identifying potential sources of funds, actively soliciting pledges, following up on pledges to obtain funds, depositing these funds, and recording the transactions and any

restrictions on their use. The process is generally governed by legal agreements at various stages.

According to Cook and Winkle (1976), the Monitoring System resembles the human nervous system which is spread throughout the business carrying orders and reactions to and from the management. In this concept, by measuring and evaluating the effectiveness of organizational controls, internal auditing, itself, is an important managerial control device, which is directly linked to the organizational structure and the general rules of the business (Cai, 1997). In today's business environment internal auditors are now providing management with a far broader range of information concerning the organization's financial, operational and compliance activities to improve effectiveness, efficiency, and economy of management performance and activities.

### **2.3 Students' welfare**

Refers to statutory procedure or social effort designed to promote the basic physical and mental wellbeing of people in need. In the school context, students' welfare encompasses feeding, medical care and recreation. According to Mitchinson (2003), public service is undergoing transformations of which a key element has been the reconsidering of students' welfare. This is mostly motivated by economic pressures and by increasing expectations from citizens that have been enabled by the renewed sense of managerial possibility, which has emerged internationally.

However, with the combined pressure of growing customer expectations, an increased focus on revenue and growing competition between public and private sector organizations who

offer identical services. Effective engagement between citizens, service providers and elected representatives is essential to democratic students' welfare.

Quality of students' welfare has emerged as the most significant strategy in ensuring the survival of secondary schools and also a fundamental route to business excellence as well as extending market share of health care organizations (Lindquist, 2007). This is because satisfaction has a positive relationship to patients' future decision to return to a facility to receive service.

## **2.4 Review of Related Literature**

### **2.4.1 Budgeting and students' welfare in government secondary schools**

Tooley and Guthrie (2007) point out that budgeting can assist in ensuring accountability resulting in good quality welfare of students in schools. They claim that the key aim of school budgeting is the creation of a style of school that is to be more economic, efficient and effective, and modeled on private sector ideals. The government has put in place mechanism for enforcing the proper use of USE funds. The first mechanism is that schools are supposed to submit budgeting reports and the auditor general is supposed to carry out regular audits. The second mechanism relies on stakeholder participation in monitoring the utilization of funds so as to ensure that head teachers adhere to the guidelines. Budgeting for the funds is carried out at 2 levels, the Local government level and School level. Local governments are responsible for controlling the school Bank accounts, receiving USE funds transfers from the central government, making and accounting for the USE payment to schools under jurisdiction. The Local government then submits their budgeting to MoES. At the school level, USE funds account is managed by the chairperson BOG, and the head teacher. The head teacher must account for the funds to the Local governments. This study sought to

examine the functionality and existence of all these aspects in USE schools in Kamuli and how adherence to budgeting mechanism could affect the student the welfare provided in these schools.

In order to promote participation by the public in monitoring the utilization of the USE funds, and to ensure that the local governments and school managements are accountable to the public, the government insists on publishing information regarding funds, (MoES, 2002).

The MoES must publish in public media the USE funds transferred to each district as well as the formula applied on quarterly basis. The Local government must publicly display on notice boards amounts received from the central government, full list of schools receiving funds, budget request and up-dated enrolments. Schools must display student enrolment and daily attendance by class. School budgets, USE funds received from district against school enrolment, amount received as extra charge in case of municipality, which collects fees and a copy of school quarterly report to the District Education Officer/MoES. However, this literature does not show how publication of information related to USE funds could actually affect the students' welfare with specific reference to USE schools in Kamuli district. Thus a gap was left for this study to under-take.

The USE guidelines spell out the roles of various stakeholders who include central government, Local governments, lower councils, parents, and BOG in monitoring the utilization and enforcing the budgeting for USE resources. According to Frost et al., (2000) there is a strong relationship between budgeting and students welfare. This is because budgeting improves students' welfare- the goal of budgeting is to improve performance, not to place blame and deliver punishments. Study dealt with budgeting and social services delivery in general yet the current study specifically dealt with students' welfare in secondary

schools. Besides, his study was not carried out in the context of Kamuli district which left a contextual research gap that was filled by this study.

Shan (2002) argues that for budgeting to be effective, action should be taken upon institutions, which render inadequate budgeting. (Nzabona, et. al., 2010) sights an example of contracts and budgeting in Uganda where the local community has the authority to verify work done before payments are effected on every phase completed. This has ensured quality work done and reduced Ghost contractors. The wide range of cost estimates itself hints at an insufficient level of budgeting in these programs, while also provoking the important question of what society is receiving as a return on its substantial investment in special education. Though Nzabona's findings were good, his study was carried out in Uganda but not Uganda and more especially Kamuli district. This left a contextual gap for this study to fill.

To ensure budgeting, the compliance model requires that every step of the education process be thoroughly documented. Formulators and overseers of policy ensure implementation of policy to subordinates, or verify. The operators who actually deliver services to people might not do so in the proper way if left to their own devices, we must design a system to compel their proper behavior or force them to account for improper behavior as reported by Bagoole (2011).

Brown (2001) proposes that effective leaders have to develop both managerial and top management behavior and traits. To this end, management is concerned with the implementation of set objectives on the basis of established rules. It answers how are the rules applied and is concerned with the efficiency and effectiveness and quality of services provided to both internal and external stakeholders (Sifuna, 2012). Good leaders develop and



direct the culture that drives the organization. Through leadership, public servants can care about their clients. This caring can be seen in the improved service being delivered to the clients (Matshabaphala, 2008).

Delivery depends on individuals in an organization as much as leadership support or non-support depends on individual leaders. For students' welfare to improve, issues such as resource, incentives, staff development, job satisfaction, support and motivation by leadership need to be given priority. Employees are expected to know that there are a target that need to be met and that means hard work and commitment from their side. To meet the people's need, a students' welfare culture needs to be developed and maintained. To be able to do this, Goleman (2008) indicates that giving service to others should be beyond the motivation of money or status.

The UN special report (2012) states that financial constraints are the main reasons causing poor service delivery disadvantaging students' welfare in government schools. Therefore, in order to ensure sufficient students' welfare there is need to enhance control of funds in schools and this can be achieved through budgeting. The other level contributing to students' welfare is the individual performance level. There should be accountability linked to job descriptions and delegation of authority, commitment, ethical conduct and appropriate performance management.

The budget committee is charged with holding one or more meetings to: Receive the budget message and the budget document; Provide members of the public an opportunity to ask questions about and comment upon the budget document; and approve the budget document

as submitted by the budget officer or as revised and prepared by the budget committee (Bradstreet, 2004).

The budget committee does not change staffing levels, salary schedules or negotiate salary contracts. It is not the committee's role to adjust policies or priorities set by the board or to add, delete, increase or decrease programs. However, the Board of Governors budget committee does test the reasonableness of the budgeted line items to meet the priorities and goals of the district as set by the board, and takes input from the public on the level of services planned. The budget committee as a whole may, by committee vote, direct the administration to provide additional reports, information, data or presentations to help the budget committee better understand the budget (Frederick, 2001).

The budget committee plays a large role in providing communication with the administration about the budget process and limitations within which the school works. Committee members develop a good understanding of the schools' constraints and the programs funded and are able to explain those things to their friends and neighbors throughout the school. The committee also provides an important additional conduit for input from the community of their priorities for the school (Andrews, 2003).

#### **2.4.2 Financial mobilization and students' welfare in government secondary schools**

Financial mobilization is the process by which funds are solicited by the USE program and provided by donors and partners. This is particularly important for the schools typically financed programs with little or no capacity to earn income from their own resources. The process of mobilizing resources begins with the formulation of a resource mobilization strategy, which may include separate strategies for mobilizing financial and in-kind resources. Carrying out a financial resource mobilization strategy includes the following

steps: identifying potential sources of funds, actively soliciting pledges, following up on pledges to obtain funds, depositing these funds, and recording the transactions and any restrictions on their use. The process is generally governed by legal agreements at various stages (Bagoole, 2011)

Financial mobilization also refers to the transfer of funds to the school at the beginning of the first term. Subsequent transfers for the first term are dependent on the submission of adequate returns on the actual enrollment for the school in the course of the term. For the second and third terms, based on the enrollment levels as established in the first term, funds are transferred to schools at the beginning of term. Efforts should, however, be made to confirm that these enrollment figures have not changed because of attrition (Armah, 2005).

The USE funds are supposed to be disbursed strictly in accordance with Poverty Alleviation Fund (PAF) general guidelines issued by Ministry of Finance, Planning and Economic Development (MFPED), (2003) and USE capitation grant and SFG guidelines issued by the Ministry of Education and Sports, (2013). The PAF general guidelines provide for the planning, mobilization, monitoring and budgeting for the funds. This study will establish whether budgeting, financial mobilization and monitoring/controlling for USE funds in Buzaaya County secondary schools are being done in line with the guidelines stated above.

The financial mobilization for the USE funds follows a structured bottom-up process. At the school level the budget is formulated by the school finance committee in conjunction with the head teacher and approved by the Board of Governors (BOG). The various school budgets consolidated are submitted to the district. The Local governments then submit budgets to MoES, for analysis and approval, (MFPED, 2013 and MoES, 2012).

Bagoole (2011) opines that the government disburses funds in order to provide essential social services to the schools. Funds may be allocated adequately when there is accountability or strong institutions. In spite of the increase in public financial mobilization, developing countries still have very poor financial, infrastructural development and delivery of social services expected by the rural dwellers. This situation is not unconnected to the mismanagement and embezzlement of these funds by the officials of the local government councils.

Smith and Street (2006), after analyzing efficiency in secondary schools concluded that higher funding per student had a significant impact on the students welfare and hence productivity. Similarly, Cassen et al., (2007) in their study of tackling low education achievement in the United Kingdom, agree to the fact that more funds per student significantly aid educational achievement. This is reinforced by Kaplan (2010), in Texas who found that level one districts (with higher students' welfare educational expenditure) had better educational performance than level two and three districts (with lower per student expenditure).

The USE funds are supposed to be mobilized strictly in accordance with Poverty Alleviation Fund (PAF) general guidelines issued by Ministry of Finance, Planning and Economic Development (MFPED), (2003) and USE capitation grant and SFG guidelines issued by the Ministry of Education and Sports, (2003). The PAF general guidelines provide for the planning, disbursement, monitoring and budgeting for the funds. This study sought to establish whether disbursement, monitoring and budgeting for USE funds in Kamuli district were being done in line with the guidelines stated above.

The budgeting for the USE funds follows a structured bottom-up process. At the school level the budget is formulated by the school finance committee in conjunction with the head teacher and approved by the Board of Governors (BOG). The various school budgets are consolidated into the sub-county /divisional USE budget and then submitted to the district. The Local governments then submit budgets to MoES, for analysis and approval, (MFPED, 2003 and MoES, 2002).

The government through Ministry of Finance, Planning and Economic Development releases funds to Local governments, who in turn release funds to schools according to approved work plans. The MoES reviews and approves work plans and accountabilities for the funds from Local governments before advising the MFPED to release the funds to local governments. The MoES has set a formula basis on which funds are released to schools, (MoES, 2003). It should be noted that this literature only reveals the procedure and processes of disbursing USE funds to the different secondary schools. It does not explain how adherence to such procedures would affect the student f welfare in the country. Besides, none of these procedures was done in the context of USE schools in Kamuli; therefore, the study was intended to fill these gaps.

Lawal's (2002) findings are excellent but his focus was mainly between financial mobilization and provision of essential social services to the students. His findings were therefore generalized to social services with no specific reference to education in secondary schools. To cover this gap therefore, this study aimed at establishing how financial mobilization affect the students welfare in selected USE schools with specific reference to Kamuli district.

Louis, Leithwood, Wahlstrom, and Anderson (2010) point out that financial mobilization plays a major role in the management of schools' resources and therefore, it is consistently identified as an effectiveness enhancing condition. This emphasis is supported by Leithwood (2012), who found that the effect of mobilization of funds is a statistically significant factor and accounts, for approximately 3 to 5 percent of variance in educational outcomes. Furthermore, the findings of research conducted by Louis et al. (2010) over a 6-year period observed that the influence of financial mobilisation on students' welfare is only second to none. The unavailability of funds in the required amount and at the right time creates uncertainty in planning, disrupts school operation and greatly increases cost of education.

Although several studies have been conducted on this topic as stated above, it is worth to note that, the researcher has not come across any study focusing on the effect of financial mobilization on the students' welfare in Kamuli district. Besides most of these studies were carried out in the developed world (Cassen et al., 2007 and Kaplan, 2010) which means that such findings may not be applicable in developing countries like Uganda especially among secondary schools in Kamuli district because of the cultural and contextual differences. This posed a very big gap that the current study sought to fill since it was mostly interested in making an analysis into the effect of financial mobilization on the students' welfare given their cultural and contextual differences.

#### **2.4.3 Monitoring and students' welfare in government secondary schools**

Monitoring means keeping track of the performance of a system, largely the use of performance indicators focused on outcomes (Gibbon, 2001). A performance indicator can be defined as an item of information collected at regular intervals to track the performance of a system (Gibbon, 2001). Monitoring is the regular observation and recording of activities

taking place in a project or program and findings out whether the project activities are systematically progressing within the stated objectives (Hanson, 2010).

Boy (2006) and Wayne & Youngs (2013) noted in their research that regular monitoring is helpful in giving feedback to the respective stakeholders of the project for the decision making. Monitoring helps to keep the work on track and lets management informed of what is going on. Monitoring provides a useful tool for evaluation of projects when done according to the stated objectives and enables management to determine whether the resources available are sufficient and being well utilized to capacity. This study established how monitoring of USE funds affect the students' welfare in selected USE schools in Kamuli district.

The District Local Government is responsible for monitoring the USE implementation process in their respect districts regarding adherence to enrolments and utilizations of resources including funds, personnel and physical infrastructure. They are supposed to carry out regular inspections of USE schools to ensure that government is getting value for money out of the exercise. The District Local governments are reinforced by MoES through the Directorate of Education Standards.

Neter (2010) noted that Monitoring and evaluation done on projects by external technical personnel like engineers and accountants, ensure that funds are used as per the stated objectives, These include, but are not limited to, using program staff to conduct performance audits, relying on financial audits conducted by the Comptroller's office, contacting providers on a consistent basis, performing site visits on capital projects, requiring quarterly reports such as the Consolidated Fiscal Report, enforcing corrective action plans from providers placed on probation for performance or compliance issues, mandating client surveys as an

evaluation tool for demonstrating contractor performance and service quality, reviewing a provider's diagnosis and recommended treatment plans for clients, and relying on feedback from caseworkers in the field and other providers. Frequent contact, feedback, and periodic reporting would also be consistent with techniques suggested by stewardship theory for achieving goal congruence.

Monitoring provides decision-makers with timely information on a program's progress, often against set goals or benchmarks. In this context, it is in the best interest of a government agency for the data on a service monitoring tool to be accurate, timely, and complete because this will enhance its ability. In a simple game theoretic model, unless there is public monitoring, impatient governments will be tempted to override or outmaneuver the procedures and create surprise inflation to boost output, (Hanson, 2010). Hanson's findings were good, but his study did not look at government funding and students welfare in selected USE schools in Kamuli district thus leaving a gap for the current study to undertake.

The Institute of Internal Auditors (1995) considers monitoring to encompass activities such as periodical evaluations, internal audits and management of self-assessments. COSO (1998), Magala (2001) view monitoring as needed to ensure that planned administrative, operational and financial tasks and activities are carried out in a timely and proper manner such that set monitoring objectives and organizational performance are achieved. Monitoring aims at determining whether organizational members are carrying out or have carried out their tasks efficiently and effectively as required by the organization's policies (Spillane, & Reimer, 2000).



According to Anthony (2004), the purpose of monitoring is to determine whether Monitoring is adequately designed and properly executed if all the five control components (control environment, control activities, risk assessment, information and communication and monitoring) are present and functioning as designed.

According to (Hanson, 2010). monitoring is a continuous periodic surveillance of the implementation of a project. Not only should the physical progress of the project be monitored, but also the impact of the project. There should be one format for monitoring and reporting throughout the life of the project. This will help to provide a solid basis for analyzing trends and defining strategies, and will be particularly useful when there is a change of personnel, management, and policy makers.

## **2.5 Literature summary**

In the literature, it has been argued that the uses of financial management practices are related to students' welfare. Some of the studies indicated that sophisticated budgeting has a positive relationship with return on assets while the traditional methods showed an insignificant relationship. In the reviewed studies there exists a general agreement among authors like Hopkins et al. (2011) and Leithwood et al., (2010) that financial mobilization improved students' welfare as measured from the learning and learner performance. Similarly, Boy (2006) alongside Wayne & Youngs (2013) concur that regular monitoring was associated with better service delivery in schools just as in the case of Tooley and Guthrie (2007) that proper financial monitoring assisted in ensuring accountability resulting in good quality welfare of students in schools. What is however unfortunate is that conceptual, contextual, methodological and philosophical gaps exist in the reviewed literature as outlined; In the first case none of the studies are clear on the extent or magnitude of the effect financial

management practices on students' welfare. Some studies are only assertions without empirical backing yet there are no studies particular to the USE schools in Kamuli district, Eastern Uganda. Therefore, this study that would encompass both quantitative and qualitative aspects of financial management practices and students' welfare within Uganda would be best suited to unearth the gap.

## **CHAPTER THREE**

### **METHODOLOGY**

#### **3.0 Introduction**

This chapter outlined the research methodology that was used to carry out the research. It consists of the following: Research design, study population, sample size and selection, sampling techniques and procedure, data collection methods, data collection instruments, quality control (validity and reliability), data collection procedure, data management and analysis and measurement of the variables.

#### **3.1 Research design**

The study adopted a correlation research design. A correlation research design is a study that describes the degree to which the variables are related. Correlation method tries to determine whether and to what degree a relationship exists between two or more variables (Amin, 2005). This study adopted correlation research design because it helped in determining whether there was a relationship between financial management practices and students' welfare in government secondary schools in Buzaaya county in Kamuli District, Uganda. Both quantitative and qualitative approaches were adopted in the study. This was because the quantitative approach allowed the researcher to solicit information that was quantified while the qualitative approach allowed the researcher to solicit information that was presented in narrative (Mugenda & Mugenda, 1999). However, this study was more oriented to the quantitative approach given that the majority of respondents were required to fill in a questionnaire which was coded so that the responses can be statistically manipulated in numeral figures. Combining numerical and textual information helped the researcher enrich the interpretation of findings of the study. According to Amin (2005), a mix of the two

approaches enables triangulation which makes it feasible for the researcher to make well informed findings and conclusions.

### 3.2 Study population

The study population encompassed the following categories: Members of the Education Department in Kamuli Local Government, head teachers, teachers and students.

### 3.3 Sample size and sampling techniques

#### 3.3.1 Sample Size

According to Kothari (2005), a sample is a small group of the universe taken as the representative of a whole. In Buzaaya County, Kamuli district, there are 10 secondary schools that are government aided, according to (Kamuli District Local Government, 2018). Only 3 out of 10 government secondary schools were selected for the study. This consisted of 3 Head teachers, 90 teachers, 135 students and 01 District Education Officer (DEO). A sample size of 229 out of a population of 524 was selected as recommended by Krejcie and Morgan (1970) table for determining the sample size.

**Table 3. 1: Sample size description**

<i>Category of Respondents</i>	<i>Population in 3 schools</i>	<i>Sample in each school</i>			<i>Sample size</i>	<i>Sampling Technique</i>
		<i>Sample in each school</i>				
		<i>A</i>	<i>B</i>	<i>C</i>		Simple Random sampling
Teachers	120	30	30	30	90	Simple Random sampling
Students	400	45	45	45	135	Simple Random sampling
Head teacher	3	1	1	1	3	Purposive sampling
District Education Officer	1				1	Purposive sampling
<b>Total</b>	<b>524</b>				<b>229</b>	

*Source: Primary Data (2018)*

### **3.3.2 Sampling techniques**

**Simple random sampling** was used to select the secondary schools, teachers and students so that each selected gets an opportunity of participating in the study. The schools, teachers and students were selected using the lottery method. Specifically, the teachers were allocated numbers on small identical folded sheets of paper and placed in an enclosed box. The numbers allocated to the folded sheets of papers were more than the sample of 90 for cases of the teachers; more than 135 for the cases of the students and more than 5 for the case of schools. The folded sheets of papers were then shuffled and then picked without replacement. The teachers that picked identical papers with number 1 to 90 were considered for the study. Students that picked folded papers sheets with numbers 1 to 135 were considered. Similarly, the head teachers who picked papers with numbers 1 to 3 their school was considered. The random sampling design was chosen because it gives equal opportunity for each and every teacher and student to be included in the study.

This sampling method helped in avoiding biasness and providing relevant, accurate and adequate data for the study. It was easy to use and it was an accurate representation of the larger population. The formula for selecting the sample size was determined by the use of Krejcie and Morgan, (1970) table.

**Purposive sampling** was used to select 3 head teachers and the 1 District Educational Officer because of their extensive knowledge. This method was of choice because it permits getting information from only participants with wider exposure and experience about the relationship between financial management practices and students' welfare in government aided Secondary Schools. Therefore, it was important to select those 3 head teachers and the 1 district education officer for these very government secondary schools and district respectively. In addition, they had willingness to provide the information.

### **3.5 Data collection methods**

A number of tools were used for data collection during the study. Because both primary and secondary data were collected, more than one method/tool was necessary for the success of the process. The major tools used included questionnaire, interview guide and documentary review. The questionnaire method was chosen because it allowed the researcher to collect a large amount of data in a relatively short period of time. Besides it is less expensive than some other data collection methods. Secondary data was derived through documentary reviews as recommended by Bhattacharjee (2012). The selection of these methods was guided by the nature of data to be collected; time available as well as the objectives of the study.

### **3.6 Data collection instruments**

The instruments used in data collection were the questionnaires and the structured interview guide.

#### **3.6.1 Questionnaire**

A self-administered questionnaire was the major instrument that was used in data collection. Questionnaires were administered to 90 school teachers and 135 students in the selected government secondary schools in Buzaaya County in Kamuli district. Sekaran (2003) states that questionnaires are efficient data collection mechanisms where the researcher knows exactly what is required and how to measure the variables of interest besides being less expensive and time saving as they do not need much skills to administer. These tools helped to gather data that was coded and transformed to derive quantitative information regarding financial management practices and students' welfare in government secondary schools in Buzaaya County in Kamuli district. The questionnaires comprised of mainly closed-ended questions which were formulated in line with the research objectives. The questions were in form of Rensis Likert's scale statements having four category responses (4-1), that is , strongly agree (4), agree (3), disagree (2), strongly disagree (1) (Appendix I).

### **3.6.2 Structured Interview Guide**

#### ***Interview***

Interview guides were used to collect qualitative data from key informants including head teachers of the schools selected for the study and the information obtained was used to supplement on that obtained by way of questionnaires. This was purposely intended to get in depth and first-hand information about the financial management practices and students' welfare in selected Government secondary schools in Kamuli district due to lots of tactical probing of the head teachers during the course of the interview. The interviews involved face-to-face encounter with the targeted respondents. The researcher traveled to the schools under study to meet the respective head teachers to make arrangements prior to the interview. Before an interview took place, respondents were informed about the intentions of the study and given assurance about ethical principles, such as anonymity and confidentiality. This gave respondents some idea of what to expect from the main interview, increased the likelihood of honesty on top giving informal consent which is fundamental in studies of this project nature. The researcher endeavored to establish rapport with head teachers before the interview scheduled dates which began with periodic calls and visits to the respondents in an attempt to initiate and complete an interview. Other times, the interviewer would call the respondent in order to seek for an appointment. Some head teachers who requested to view the interview questions in advance were given the opportunity while others who do not mind, allowed the researcher to read the questions for them systematically during the course of the interview. This tool was chosen because it allows the interviewee to freely air out what they wish to the maximum.

Interview responses were jotted down in a note book and also recorded using a smart phone and later on transcribed for final analysis. The recordings were played back again and retrieved later for review. Head teacher names were not mentioned anywhere in the report but

they were rather referred to as, “head teacher of school “A”, “B”, “C” and the like”. The format of the interview guide used in this study is shown in Appendix B.

### ***Documentary Review Guide***

The main sources of secondary data obtained from the field included; administrative and financial policy guidelines, BOG meeting minutes, school rules, school reports from the district education office, facilities maintenances/ renovation plans and annual enrolment from secondary schools in Buzaaya County in Kamuli district. On the other hand, secondary data for literature review was obtained from online journal repositories, hardcopy magazines, newspapers, reports and government publications, census report, statistical abstracts and textbooks. The information gathered from these sources was used to consolidate responses from interviews with the head teachers and the questionnaires as well. This enabled the researcher to get current knowledge about the topic thus avoiding duplication of other people’s work and also easily identify gaps.

### **3.7 Quality of instrument**

Validity refers to the degree to which results obtained from analysis of the data actually represent the phenomenon being studied. The researcher first determined the ability of questionnaires and interview guides to collect accurate data that represents the phenomena under study. Instruments validity test was conducted by presenting the questionnaire drafts to two experts (one being a research supervisor and the other, a lecturer for Research Methods at Kyambogo University) as inter-judges and using their comments, Content Validity Index (CVI) was determined. The validity of the questionnaires was tested using the Content Validity Index (CVI) using expert judgment taking only variable scoring above 0.70 accepted for Social Sciences (Amin, 2005).

The CVI was then measured using the formula:



$$\text{CVI} = \frac{\text{Number of items declared valid}}{\text{Total number of items}}$$

**Table 3. 2: Content Validity Index**

**Content Validity Index Results**

Variable	No of items	No of items declared valid	CVI
Budgeting	10	8	0.80
Financial mobilization	8	6	0.75
Monitoring	12	10	0.83
Students welfare	7	6	0.86

Budgeting was measured using 10 items and yielded CVI of 0.80 while financial mobilisation was measured using 8 items and yielded CVI of 0.75, monitoring was measured using 12 items and yielded CVI of 0.83 while students welfare was measured using 7 items and yielded CVI of 0.86. Since all variables under study yielded a CVI above 0.70, it was concluded that the instrument had a high validity hence relevant in measuring financial management practices and students' welfare in government secondary schools in Buzaaya County in Kamuli district.

**3.7.2 Reliability of the instrument**

The reliability of the questionnaire was assessed using Cronbach's Alpha level of significance. According to Odiya (2009), Cronbachs alpha coefficient was used to test for internal consistency of the research variables and the reliability of the questionnaire. Reliability generally increases when the correlation between variables increases. The more the value is closer to 1, the more reliable the instrument is in measuring variables as recommended by Sekaran (2003). Reliability of the instrument was tested using Cronbach's higher reliability coefficient. Reliability of the questionnaires results are presented in table 3.3;

**Table 3. 3: Reliability Statistics**

Cronbach's Alpha	NO of Items
.728	37

The instrument was found to be reliable because the Cronbach's Alpha was above .70 as recommended by Kaplan & Saccuz (1993)

### **3.8 Data collection procedure by the researcher**

After the proposal defense, the researcher obtained an introductory letter from Kyambogo University, School of Post Graduate Studies allowing the researcher to proceed to collect data and prepare the report thereafter. This necessitated the researcher to present this letter to the management of Kamuli district local government where the study was to be conducted for permission. Reliable and validated questionnaires were hand delivered by the researcher to the respondents and the completed questionnaires were collected after agreed period of time by the researcher. Questionnaires were used because they enabled the researcher to collect information more easily and within reasonable time, Kombo et al (2006).

With regards to face to face interviews, the researcher contacted the key informants and provided them with a snap shot of the study after requesting for their consent to participate in the study. After data collection, the researcher analyzed it and the findings were compiled into a report.

### **3.9 Data analysis**

This is where data is subjected to being cleaned, sorted and edited to remove errors and therefore both qualitative and quantitative data was analyzed.

### **3.9.1 Quantitative Data Analysis**

This involved organizing and explaining the data after it had been collected. The data was analyzed using a descriptive technique. Items were measured on a likert scale and data evaluated through statistical package for social Science (SPSS) programme version 22.0.1. This enabled statistical computation and analysis of the data whose results were presented in form of frequencies and percentages in tables. It also enabled easy comparison of findings on financial management practices and students' welfare in government secondary schools in Kamuli district. However, the influence of budgeting, financial mobilization and monitoring on students' welfare was established using Pearson Correlation analysis. Specifically during the analysis, the Pearson Correlation test statistic was used in testing to establish whether a relationship or an effect exists between financial management practices and students' welfare and which direction is the effect. The study findings presented in tables were then discussed together with results obtained using other tools in relation to existing literature; on the basis of which conclusions and recommendations were drawn with reference to the study objectives.

### **3.9.2 Qualitative analysis**

Data obtained using interview guides during face-to-face interaction with school heads and the DEO were largely qualitative in nature and thus was analyzed qualitatively using discourse and content analysis as according to (Haggarty, 1996). In addition, data collected from documentary review was also analyzed qualitatively. Content analysis enabled the researcher to categorize verbally collected data into meaningful themes corresponding to study objectives, while discourse analysis enabled the researcher to capture the "voices" of respondents that were very relevant to the study (Haggarty, 1996; & Wallace, 2017). These were used to backup and clarify responses obtained from questionnaires.

### **3.10 Ethical considerations to the study**

According to Creswell (2007), researchers should be sensitive to ethical considerations throughout all phases of the research process. The researcher first sought permission from relevant authorities before proceeding with the data collection. The researcher then sought informed consent from the Head Teachers and Teachers who were first informed about the purpose of the study. To ensure confidentiality, different names instead of the names of correspondents were used. The researcher also promised privacy of information to be rendered. Voluntary participation was sought for from the respondents and they were informed of their free withdrawal at any point they deemed fit. After this, teachers were requested to consent to participate in the study. The data was then collected from only those teachers who consented to participate in the study.

### **3.11 Limitations of the Study**

Due to time, the researcher however trained some assistants who helped in the faster administering of questionnaires and data was collected in time. The study also used a smaller and manageable sample size of the respondents in the selected specific USE schools in one district of Uganda.

There was a challenge of financial constraints to timely enable funding for undertaking the study. Here the researcher made use of some saving from his salary or even borrowed from friends and relatives for the purposes of solving financial constraints.

## **CHAPTER FOUR**

### **DATA PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS**

#### **4.0. Introduction**

This chapter presents analyses and interprets the study findings of financial management practices and students' welfare in government secondary schools in Buzaaya County in Kamuli District based on the information obtained from the study questionnaire and interviews. The presentation of these findings is divided into the following sub-sections based on the research objectives: To determine the relationship between of budgeting and students' welfare in government secondary schools, to establish the relationship between financial mobilization and students' welfare in government secondary schools and to examine the relationship between monitoring and students' welfare in government secondary schools in Buzaaya County in Kamuli District, Uganda.

#### **4.1 Background information of the respondents**

The study respondents were particularly Head teachers, teaching, students and District Education Officer. Their bio-data was captured as shown below;

##### **4.1.1 Gender**

In order to find the gender, the respondents were asked, to indicate in the questionnaires their gender as a view of the fact that the researcher wanted to assess the percentage of male and female respondents who participated in the study. Their responses are summarized as shown in table 4.1 below.

**Table 4. 1: Distribution of respondents who participated in the study by gender**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Male	157	68.6	68.6	68.6
Female	72	31.4	31.4	100.0
Total	229	100.0	100.0	

**Source: Primary data, June 2019**

According to the results in table 4.1 above, it was revealed that majority of the respondents who participated in the study were male (68.6%) compared to female respondents (31.4%). This is because most of the work in the education system is generally done by male compared to their female counter parts therefore the study was not gender biased.

#### **4.1.2 Age**

The respondents were also requested to fill in the questionnaires their age bracket to show their ages and the results were summarized as given in the table 4.2 below;

**Table 4. 2: Distribution of respondents by age bracket**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 15-30	144	62.9	62.9	62.9
31-45	24	10.5	10.5	73.4
46-Above	61	26.6	26.6	100.0
Total	229	100.0	100.0	

**Source: Primary data, June 2019**

Table 4.2 shows that a cross section of respondents with different age brackets were involved in study. Majority of respondents were in the age brackets of 15-30 years (62.9%), followed by respondents who were at the age bracket of 40 and above years (26.6%). Respondents between 31-45years were represented by 10.5%. This implies that data provided was reliable since it was generated from different respondents with different age brackets and mainly respondents who were of age and that the information given here in was from mature and experienced persons and was valid.

### 4.1.3 Marital status

In order to know the marital status of the respondents, they were asked to fill in questionnaires their marital status and the results were summarized as in table 4.3 below.

**Table 4. 3: Distribution of respondents in their marital status**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Married	60	26.2	26.2	26.2
Single	145	63.3	63.3	89.5
cohabiting	24	10.5	10.5	100.0
Total	229	100.0	100.0	

**Source: Primary data 2019**

According to the data in table above, majority of the respondents were single (63.3%), followed by those respondents who were married (26.2%). Though others were cohabiting (10.5%).

### 4.1.4 Education level

In order to know the education level of the respondents, respondents were asked to fill in the questionnaires their education level and the results were summarized as in table 4.4 below;

**Table 4. 4: Distribution of respondents who participated in the study by Education level**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid PLE	90	39.3	39.3	39.3
Certificate	45	19.6	19.6	58.9
Diploma	56	24.5	24.5	83.4
Bachelors	36	15.7	15.7	99.1
Masters	2	0.9	0.9	100.0
Total	229	100.0	100.0	

**Source: Primary data, June 2019**

Table 4.4 above shows that majority of 39.3% of the respondents had attained a PLE as their highest level of education followed by 24.5% who had attained a Diploma, 19.6% of the respondents had a Certificate while the least 0.9% had Masters. The respondents were therefore presumed to be literate enough to understand issues of financial management practices and students' welfare.

**Table 4. 5: Religion of respondents**

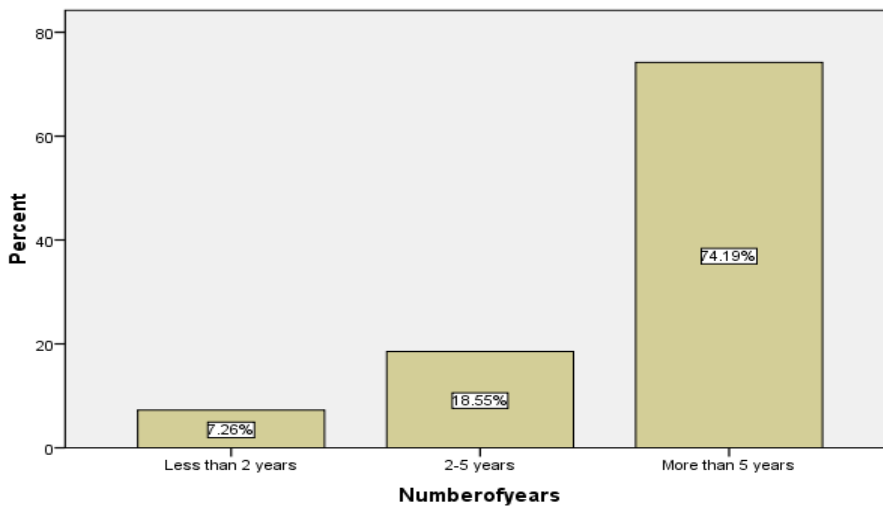
	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Catholic	79	34.7	34.7	34.7
Protestant	87	37.9	37.9	72.6
Muslim	63	27.4	27.4	100.0
Total	229	100.0	100.0	

**Source: Primary data, June 2019**

On the positions, majority of 37.9% of the respondents were Protestants followed by Catholics who were represented by 34.7% while 27.4% of the employees were Muslims. The study did not engage in religious biasness.



**Figure 4. 1: Number of years in service**



**Source: Primary Data, 2019**

Figure 4.1 above further shows that majority(74.2%) of the working class had been in service for a period of more than 5 years while 18.5% had worked for a period of 2-5 years and the least percentage had been in service for a period of less than 2 years a finding which suggested that the respondents had attained adequate experience on financial management practices and students' welfare in the study area by virtue of their long experience.

#### **4.2 Budgeting and students' welfare in government secondary schools in Buzaaya County**

The first objective of this study was to examine the relationship between budgeting and students' welfare in government secondary schools in Buzaaya County, Kamuli district. To come up with realistic conclusions on this objective, the researcher asked respondents to do their self-rating on eight items on satisfaction with budgeting and students' welfare basing on Likert scale ranging from 1 representing Strongly Disagree, 2 for Disagree, 3 for not sure, 4 for Agree and 5 for Strongly Agree. The responses are summarized in table 4.6.

**Table 4. 6: Descriptive Results for Budgeting and students' welfare**

Response	Disagree (%)		Not sure (%)	Agree (%)		Mean	S.D
	SD	DA	NS	A	SA		
The budgeting process in this school involves all members right from the students.	11.3	11.3	11.3	25.0	41.1	3.73	1.392
There is inefficient use of funds in this school because budget impementations are only done by the top administrators in this school	10.5	14.5	19.4	25.8	29.8	3.50	1.334
Budgeting makes this school more economic, efficient and effective, and modeled on private sector ideals	21.0	22.6	15.3	21.8	19.4	2.96	1.439
There is supportive managerial performance in the tasks within this school are mainly because all staff are involved in the budgeting	8.1	11.3	7.3	41.9	31.5	3.77	1.235
There are poor decisions made in relation to school program and finance use because only the top administrators are involved.	15.3	15.3	8.1	30.6	30.6	3.45	1.451
There is exclusive involvement of the different departments in the budgeting process in this school	10.5	32.3	8.1	37.1	12.1	3.08	1.267
The budgeting process which involves lower staff in this school facilitates implementation of the school strategies	21.0	37.1	15.3	18.5	8.1	2.55	1.238
Enough resources are allocated to various projects based on clear criteria understood by stakeholders	21.8	37.1	15.3	18.5	7.3	2.52	1.226

**Source: Primary data June, 2019**

Table 4.6 above shows that majority of 73.4% of the respondents agreed that the supportive managerial performance in the tasks within this school are mainly because all staff are involved in the budgeting process (Mean = 3.77) with minority of 26.6% disagreeing while another majority of 66.1% agreed that the budgeting process in this school involves all members right from the students (Mean = 3.73). Furthermore, a total of 60.6% agreed that

there are poor decisions made in relation to school program and finances because it is only the top management staff involved (Mean =3.45) while another 55.6% agreed that there is inefficient use of funds in this school because budget implementations are only done by the top administrators in this school (Mean=3.50) yet 49.2% agreed that there is exclusive involvement of the different departments in the budgeting process in this school (Mean = 3.08). These finding revealed that as far as budgeting is concerned, top officials of schools in Buzaaya County have always involved staff members in the budgeting process though sometimes top management staff reserves the right to take on final decisions on budgeting for the schools.

However, the 59.9% of the respondents disagreed that enough resources are allocated to various projects based on clear criteria understood by stakeholders (Mean=2.52) while 58.1% of the respondents also disagreed that the budgeting process which involves lower staff in this school facilitates implementation of the school strategies (Mean=2.55). Furthermore, respondents also disagreed that budgeting makes this school more economic, efficient and effective, and modeled on private sector ideals (Mean = 2.95). These findings revealed that involvement of lower staff members in the budgeting process does not impact on decisions taken by the school. In fact enough resources are not even allocated to various projects based on clear criteria understood by stakeholders. The results obtained from key informant interviews were also in agreement with the above findings. During interviews, the head teachers lamented that,

*“...for the last 3 years, our school has had a budgeting committee where all members of the school including the board sit and agree on what to do and on what to leave out but in most cases, there is no direct communication/coordination between departmental heads and us the top administrators of the school during the time decision making into what do (implementation) because we believe they are not so rational.”A*

*“Yes we budget. The departmental heads first sit to come up with what is required in their areas, later they meet to evaluate their budget and minutes and then its approved by the BOG.”B*

*“Yes, we do some budgeting in this school. The budgeting procedures are learners, teaching staff and BOG members are consulted. The departmental heads come up with should be done in their areas. Then teaching staff and two Students’ representative sit for the budgeting which is later approved by the BOG members in their meetings.”C*

#### 4.2.1. Correlation analysis between budgeting and students’ welfare

To test if there was relationship between budgeting and students’ welfare, a correlation analysis was conducted using Pearson’s correlation coefficient and significance at the 99 and 95 confidence limits (two tailed level) and the findings are presented in Table below.

**Table 4. 7:** Correlation Matrix

		Budgeting	Students welfare
Budgeting	Pearson Correlation	1	-.070
	Sig. (2-tailed)		1.160
	N	229	229
Students’ Welfare	Pearson Correlation	-.070	1
	Sig. (2-tailed)	1.160	
	N	229	229
**. Correlation is significant at the 0.01 level (2-tailed).			

$p \leq 0.05$

**Source: Primary data**

Table 4.7 above shows the Pearson’s correlation coefficient  $r = -0.070^{**}$  between budgeting and students’ welfare suggesting that the two variables had a negative relationship. The  $r = -0.070^{**}$  and significance  $p = 1.160$  between budgeting and students’ welfare suggests that there was no relationship between budgeting and students’ welfare in Buzaaya County, Kamuli district. The managerial implication was that students’ welfare in Buzaaya County does not depend on budgeting and therefore school officials and other stakeholders have to put efforts in place to ensure that budgeting practices are followed by bottom-up decision making and implementation.

### 4.3 Financial mobilization and students' welfare

The second objective of the study was to establish the relationship between financial mobilization and students' welfare in Buzaaya County, Kamuli district. To come up with realistic conclusions on this objective, the researcher asked respondents to do their self-rating on seven items on financial mobilization basing on Likert scale ranging from 1 representing Strongly Disagree, 2 for Disagree, 3 for not sure, 4 for Agree and 5 for Strongly Agree. The responses are summarized in table 4.8:

**Table 4. 8: Descriptive Results for financial mobilization**

	Disagree (%)		Not Sure	Agree (%)		Mean	S.D
	SD	DA	NS	A	SA		
In this school, departmental financial mobilization is always done and records kept for references.	15.3	26.6	20.2	29.0	8.9	2.89	1.235
The financial statements of the school are prepared in line with the financial accounting standards.	30.6	29.8	19.4	16.1	4.0	2.33	1.187
Members of the local government, lower councils, parents and Board of Governors are all involved in financial mobilization and enforcing the accountability for USE resources.	14.5	21.0	26.6	21.0	16.9	3.04	1.299
Effective mobilization of funds for USE programme can improve on the students' welfare in secondary schools	16.9	21.8	31.5	11.3	18.5	2.93	1.33
The MoES publishes in public media the USE funds transferred to this school on a quarterly basis.	0.8	37.9	34.7	20.2	6.5	2.94	0.935
The head counting of students is done every year as a strategy for effective financial mobilisation of the school	30.6	46.8	6.5	16.1	4.3	2.08	1.008
School develops an annual operating budget which includes costs for all programmes, administration and all sources of funding.	37.9	31.5	22.6	7.3	0.8	2.02	0.987

**Source: Primary data, 2019**

Table 4.8 above shows that majority of 77.4% of the respondents disagreed that head counting of students is done every year as a strategy for effective financial mobilisation of the

school (Mean=2.08) while 69.4% of the respondents disagreed that school develops an annual operating budget which includes costs for all programmes, administration and all sources of funding. (Mean=2.02) yet respondents (60.4%) also disagreed that the financial statements of the school are prepared in line with the financial accounting standards (Mean=2.33).

Results in table 4.8 revealed that respondents (41.9%) disagreed that in their school, departmental financial mobilization is always done and records kept for references (Mean=2.89) yet another 38.7% of the respondents also disagreed that effective mobilization of funds for USE programme can improve on the students' welfare in secondary schools (Mean=2.93). 38.7% of the respondents disagreed that the MoES publishes in public media the USE funds transferred to this school on a quarterly basis (mean 2.93). These findings shows that less efforts have been undertaken to set clear financial mobilization strategies in many schools of Buzaaya County in Kamuli district. The failure to implement and create better financial mobilization strategies has affected students' welfare of Buzaaya County.

However, Table 4.8 further shows that 37.9% of the respondents agreed that Members of the local government, lower councils, parents and Board of Governors are all involved in financial mobilization and enforcing the accountability for USE resources (Mean = 3.04). These findings revealed that financial mobilization in Buzaaya County schools is still poor despite the enforcement of the accountability for USE resources by all the stakeholders. The results from interviews with the key informants also point towards the same direction as the finding. One head teacher in School-B had this to say about Head counting in his school,

*“there has not been any actual head counting done ever since 2years before being posted here till date. Local government officials present themselves in Office and figures manipulated with an aim of inflating the numbers”*

### 4.3.1 Correlation analysis between financial mobilization and students' welfare

To test if there was relationship between financial mobilization and students' welfare, a correlation analysis was conducted using Pearson's correlation coefficient and significance at the 99 and 95 confidence limits (two tailed level) and the findings are presented in table below.

**Table 4. 9: Correlation Matrix between financial mobilization and students' welfare**

		Financial mobilization	Students' welfare
Financial Mobilization	Pearson Correlation	1	.126**
	Sig. (2-tailed)		.017
	N	229	229
Students' welfare	Pearson Correlation	.126**	1
	Sig. (2-tailed)	.017	
	N	229	229

\*\* . Correlation is significant at the 0.01 level (2-tailed).  
 $p \leq 0.05$

Source: Primary data

Table 4.9 above shows the Pearson's correlation coefficient  $r = 0.126^{**}$  between financial mobilization and Students' welfare suggesting that the two variables had a positive significant relationship. The  $r = 0.126^{**}$  and significance  $p = 0.017$  between financial mobilization and students' welfare suggests that there was a moderate positive significant relationship between financial mobilization and students' welfare in many schools of Buzaaya county – Kamuli district. The managerial implication was that students' welfare significantly depends on the efforts put in for financial mobilization.

### 4. 4 Monitoring and students' welfare.

The third objective of the study was to establish the relationship between monitoring and students' welfare in Buzaaya county schools. To come up with realistic conclusions on this objective, the researcher asked respondents to do their self-rating on seven items on

monitoring basing on Likert scale ranging from 1 representing Strongly Disagree, 2 for Disagree, 3 for not sure, 4 for Agree and 5 for Strongly Agree. The responses are summarized in table 4.9:



**Table 4. 10: Descriptive Results for monitoring**

	Disagree (%)		Not Sure	Agree (%)		Mean	S.D
	SD	DA	NS	A	SA		
Inspectorate departments of the ministry of finance and that of local government periodically monitor and evaluate USE funds utilization.	16.1	38.7	21.8	11.3	12.1	2.64	1.231
Monitoring of USE- programme funds is monthly	0.8	0.8	34.7	14.5	49.2	4.10	0.969
Parents and the general community are also involved in monitoring USE- programme funds	22.6	12.1	25.8	36.3	3.2	2.85	1.227
Effective monitoring of USE funds can improve on the students' welfare in your school.	58.1	18.5	8.1	8.1	7.3	1.87	1.278
Information on USE funds is prepared, timely audited and disclosed in accordance with the high quality standards.	16.1	18.5	16.9	33.9	14.5	3.12	1.322
USE programme evaluation reports are always produced and deficiencies are revealed	19.4	10.5	19.4	28.2	22.6	3.24	1.422
Schools management considers evaluation findings and recommendations and takes adequate actions	24.2	22.6	11.3	11.3	30.6	3.02	1.597

**Source: Primary data, 2019**

Basing on the result from Table 4.10 majority of the respondents (76.6%) disagreed that effective monitoring of USE funds can improve on the students' welfare in schools of Buzaaya County (Mean=1.87) while 54.8% of the respondents also disagreed that

inspectorate departments of the ministry of finance and that of local government periodically monitor and evaluate USE funds utilization (Mean=2.64) yet another 46.8% of the respondents also disagreed that Schools management considers evaluation findings and recommendations and takes adequate actions.

However, a total of 63.7% of the respondent agreed that monitoring of USE- programme funds is monthly (Mean=4.10) although majority agreed, they complained that however much monitoring is done monthly, the inspectorates always connive with the schools not to write bad reports about their schools. Another category of respondents constituted of 50.8% agreed that USE programme evaluation reports are always produced and deficiencies are revealed (Mean=3.24) yet another 48.4% also agreed that information on USE funds is prepared, timely audited and disclosed in accordance with the high quality standards (Mean=3.12). These were however followed by 39.5% of the respondents who revealed that sometimes parents and the general community are also involved in the monitoring of the USE- programme funds (2.85).The results obtained from key informant interviews were also in agreement with the above findings. During an interview session in school-A, the head teacher lamented that,

*“At the end of every academic year, there must be a parents’ meeting where they all converge and discuss on the matters of their school. In this meeting, its where the I am (head teacher) is mandated to show and demonstrate to the parents and the general public on how i have used the USE programme funds by revealing to them all the accountability records and instead of negotiating with them on fees increment, we just read for them the budget estimates for the next financial year.....”*

#### 4.4.1 Correlation analysis between monitoring and students' welfare

To test if there was relationship between monitoring and students' welfare correlation analysis was conducted using Pearson's correlation coefficient and significance at the 99 and 95 confidence limits (two tailed level) and the findings are presented in Table below.

**Table 4. 11: Correlation Matrix between monitoring and students' welfare**

		Monitoring	Students' Welfare
Monitoring	Pearson Correlation	1	.632**
	Sig. (2-tailed)		.000
	N	229	229
Students' Welfare	Pearson Correlation	.632**	1
	Sig. (2-tailed)	.000	
	N	229	229

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

$p \leq 0.05$

Source: Primary data

Table 4.11 above shows the Pearson's correlation coefficient  $r = 0.632^{**}$  between monitoring and students' welfare suggesting that the two variables had a positive significant relationship. The  $r = 0.632^{**}$  and significance  $p = 0.000$  between monitoring and Students' welfare suggests that there was a strong positive significant relationship between monitoring and students' welfare in many schools of Buzaaya county. The managerial implication was that students' welfare significantly depends on monitoring. The study findings also inferred that however negligence of the inspectorates can affect students' welfare.

**Table 4. 12: Descriptive Results for students' welfare**

	Disagree (%)		Not Sure	Agree (%)		Mean	S.D
	SD	DA	NS	A	SA		
This school has a sick bay which can accommodate all the sick students and with enough beds.	20.2	34.7	10.5	24.2	10.5	2.70	1.318
The administration provides sanitary materials for both the male and female students which promotes good hygiene for learning environment	14.5	32.3	13.7	25.8	13.7	2.91	1.310
The school has got a playground facility for co-curricular activities of the students	26.6	34.7	18.5	9.7	10.5	2.42	1.269
The school maintains clean and orderly compound for better learning	17.7	34.7	19.4	16.9	11.3	2.69	1.263
The school has got relevant sanitation facilities that fit the required standards	12.9	35.5	16.1	21.0	14.5	2.88	1.289
The school has enough sports equipment and materials for both indoor and outdoor games	44.9	24.5	31.5	28.2	16.9	3.29	1.175
The school has well clean built latrines for both students and staff	8.1	31.5	29.0	27.4	4.0	2.87	1.032
The school always provides first aid to the students	16.9	21.8	31.5	11.3	18.5	2.92	1.326
Students' medical care budget is known by all stakeholders.	0.8	37.8	34.7	20.2	6.5	2.93	0.934
The school collaborates with the nearest dispensary in providing medical care to students.	30.6	46.8	6.5	16.1	4.03	2.08	1.000

**Source: Primary data, 2019**

Table 4.12 above revealed that majority of the respondents (69.4%) disagreed while that their schools have enough sports equipment and materials for both indoor and outdoor games (Mean=3.29) where as 77.4% of the respondents also disagreed that their schools collaborate

with the nearest dispensary in providing medical care to students (Mean=2.08) yet another 61.3% of the respondents disagreed that their schools have got a play ground facility for co-curricular activities of the students (Mean=2.42).

Table 4.12 reveals that 52.4% of the respondents disagreed that the school maintains clean and orderly compound for better learning the school (Mean=2.69) yet another 48.4% of the respondents disagreed that their schools have got relevant sanitation facilities that fit the required standards (Mean=2.88) and another category of the respondents who constituted of 46.8% also disagreed that the administration of the schools ensures a safe and orderly environment in this school (Mean=2.91). Respondents also disagreed that student's medical care budget is known by all stakeholders (Mean=2.93). The results obtained from key informant interviews were also in agreement with the above findings. During an interview session with the head teachers, they lamented that,

*“latrines are not yet renovated and some have rough floors with stagnant urine but we are hopeful that in the next financial year, the Government will come in to help with the renovation plus another NGO working within the community”.* B (24th /07/2019)

*“when some of our students falls sick, the teacher on duty refers him or her to the next health center which is about 4km from school. This is because there is no sick bay in school here. We hope to turn one of the stores into a sick bay”* C

*“We force students into discussions during time for co-curricular activities because the school has very limited sports facilities like balls and indoor equipment thus cannot spend time recreating themselves in preparation of the next programme but since we hope to engage in post primary ball competition next year, the school will buy enough ball. Its only that the budget allocation for co- curricular is as small as 7% of our school budget “A (29th /07/2019)*

#### **4.5 Conclusion**

It is evident that financial management plays an important role in the welfare of students. It has been established that students in Buzaaya County are exposed to stressful welfare conditions and their academic performance is negatively affected. Therefore there is an urgent need to improve on the financial management practices which includes; monitoring, financial mobilization and budgeting.

## **CHAPTER FIVE**

### **SUMMARY, DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS**

#### **5.1 Introduction**

This chapter presents the summary, discussions, conclusions and recommendations of the study. It is sub divided into three sections. The first section is a summary of the study findings on financial management practices and students' welfare. This is followed with discussion of findings, conclusions, recommendations, limitations, contributions, and recommendations for further studies.

#### **5.2 Summary of the study findings**

This sub section presents the highlights on the study findings on the extent to which budgeting, financial mobilization, and monitoring influences students' welfare as found in the previous chapter.

##### **5.2.1. The relationship between budgeting and students' welfare**

The study found a very high negative relationship between budgeting and students' welfare. Budgeting was not a significant predictor of the variance in students' welfare in Buzaaya County ( $r = -0.074$ ,  $\text{sig} = 1.160$ ). It was inferred that the budgeting entails budgeting process which involves lower staff in the school facilitates implementation of the school strategies. There are poor decisions made in relation to school program and finances because it is only the top management staff involved. There is inefficient use of funds in this school because budget implementations are only done by the top administrators in this school. The study confirms that budgeting insignificantly influence students' welfare at Buzaaya county.

##### **5.2.2. The relationship between financial mobilization and students' welfare**

The study found a positive significant relationship between financial mobilization and students' welfare. Financial mobilization was a significant predictor of the variance of

students' welfare in Buzaaya Sub County ( $r = 0.426$ ,  $\text{sig} = 0.017$ ). The implication was that students' welfare significantly depends on the financial management practice indicator (financial mobilization). The study confirmed that financial mobilization significantly influences students' welfare.

### **5.2.3. The relationship between the monitoring and students' welfare**

The study found a strong positive significant relationship between monitoring and students' welfare. Monitoring is a strong predictor of the variance in students' welfare, it was a significant predictor of the variance in students' welfare in Buzaaya County ( $r = 0.632^{**}$ ,  $\text{sig} = 0.000$ ). The study therefore inferred that students' welfare significantly depends on monitoring. The study confirmed that monitoring significantly influences students' welfare in Buzaaya County.

## **5.3. Discussion of the Study Finding**

This sub section presents a discussion of the study findings on the extent to which budgeting, financial mobilization, and monitoring influences students' welfare in relation to the literature review.

### **5.3.1. Budgeting and students' welfare**

The study found out that supportive managerial performance in the tasks within the schools is mainly because all staff is involved in the budgeting (73.4%). Andrews, (2003) asserts that staff members involvement play a large role in providing communication with the administration about the budget process and limitations within which the school works. Staff members develop a good understanding of the schools' constraints and the programs funded and are able to explain those things to their friends and neighbors throughout the school. Staff members also provide an important additional conduit for input from the community of their priorities for the school.



Study findings indicated that there is inefficient use of funds in this school because budgets are only done by the top administrators in this school. The study findings are in line with Hughes et al (2012) who argues that top management is critical for the success and survival of all forms of organizations. He further mentions that the role of top management in organizations is to put structure and order. Top management in organizations has to direct and coordinate the work of the school and building interpersonal relationships with others. However, many top officials of the school instead implement budgets without informing their subordinates.

Findings indicated that enough resources are not allocated to schools various projects based on clear criteria understood by stakeholders. This means that most of the schools in the study area were not receiving enough funds to cater for various school projects. It was also indicated that funds from the government take long to be disbursed and in most cases these funds were always received when the academic term had already closed. According to Bagoole (2011), this state of affairs creates uncertainty in planning, disrupts schools operations and greatly increases cost of education. It is no wonder that many schools in the study area continued to register low levels of secondary education performance.

Findings indicated that there are poor decisions made in relation to school program and finances because it is only the top management staff involved. Although budgeting is done almost every term, the information gathered to help in giving feedback to the respective stakeholders of the project for the decision making is never is never put into action. Neter (2010) argues that budgeting helps to keep the work on track and lets management informed of what is going on. Budgeting provides a useful tool for evaluation of projects; however, it is

not the case with many schools in Buzaaya County as school heads cannot determine whether the resources available are sufficient and being well utilized to capacity.

In the results of the study, it was revealed that the budgeting process does not involve lower staff in this school facilitates implementation of the school strategies. The study findings contradicts with the USE guidelines issued by Ministry of Education and sports (2008) that state that teachers are as well responsible for budgeting for the income and expenditure of the school to ensure accountability and proper utilisation of the resources. In line with this, Munene, (2009) also stated that, teachers are as well responsible for budgeting for the income and expenditure of the school to ensure accountability and proper utilization of the rareness and relevance of budgeting in USE schools welfare. The inadequate capacity by school management to budget cause mistrust in the community hence poor students' welfare in the schools. Munene, (2009) continued to state that, to enhance budgeting of USE programmes the BOGs need to be elected by the community under the supervision of an appropriate local official. He also strongly suggests revitalizing the Board of Governors because it is the only structure that, enhance budgeting. The teachers may be the least powerful among the stakeholders in the USE policy, but they are the most legitimate stakeholders whose need should be foremost in the minds of the policy of USE makers. Their needs are also the most urgent because they are the ones whose children, they teach may suffer long-term intellectual damage from a poorly executed policy. Therefore, the findings indicate that USE schools will register measurable success if teachers are assisted to play the central role of budgeting.

### **5.3.2. Financial mobilization and students' welfare.**

Study findings indicated that members of the local government, lower councils, parents and Board of Governors are all involved in financial mobilization and enforcing the accountability for USE resources. This is in line with Bagoole (2011) who opines that the

government disburses funds in order to provide essential social services to the schools. Funds may be allocated adequately when there is accountability or strong institutions. In spite of the increase in public financial mobilization, lower councils, parents and Board of Governors still have very poor financial and delivery of social services expected by the rural dwellers. This situation is connected to the mismanagement and embezzlement of these funds by the officials of the local government councils.

Findings revealed that most school do not develop an annual operating budget which includes costs for all programmes, administration and all sources of funding. The USE funds are supposed to be disbursed strictly in accordance with annual operating budget developed by the schools which in most cases should be in general guidelines issued by Ministry of Finance, Planning and Economic Development (MFPED), and USE capitation grant and SFG guidelines issued by the Ministry of Education and Sports. The general guidelines provide for the planning, mobilization, monitoring and budgeting for the funds. However, this is not the case in many schools. The financial mobilization for the USE funds does not follow a structured bottom-up process. At the school level the financial mobilization is done by the school finance committee in conjunction with the head teacher and approved by the Board of Governors (BOG). Once mobilization is done, reports are consolidated are submitted to the district. The Local governments then submit reports to MoES, for analysis and approval.

Lawal (1990) as reported by Bagoole (2011) opines that the government disburses funds in order to provide essential social services to the schools. Funds may be allocated adequately when there are strong institutions. In spite of the increase in public financial mobilization, developing countries still have very poor financial, infrastructural development and delivery of social services expected by the rural dwellers. This situation is not unconnected to the

mismismanagement and embezzlement of these funds by the officials of the local government councils.

### **5.3.3 Monitoring and students' welfare**

Study findings indicated that inspectorate departments of the ministry of finance and that of local government periodically monitor and evaluate USE funds utilization. According to the results, 23.4% of the respondents were in agreement implying that the majority disagreed with a view that the inspectorate departments of the ministry of education and that of local government periodically monitor and evaluate USE funds utilization. This means that majority of the USE schools in the study area do not periodically receive inspectors from the ministry of education and that of local government who monitor and evaluate USE funds utilization. This state of affairs is contradicting with the USE guidelines issued by Ministry of Education and sports (2016) which state that, as key players, the ministry of education and sports is supposed to supervise monitor and evaluate the implementation programme while the local authorities ensure that all USE funds releases reach schools promptly and are used for the intended purposes. The county chiefs, according to the guidelines, represent the CAOs at the sub-county level and are supposed to make regular visits to schools, implement local government bye-laws on USE and keep records of both students and teachers. According to, Van Slyke, (2003), this kind of monitoring provides decision makers with timely information on a program's progress, often against set goals or benchmarks. The author further states that this would enhance the ability of increasing performance in schools.

Study findings indicated that effective monitoring of USE funds could not improve on the student's welfare in their schools and majority disagreed with this assertion. This underscores the importance of USE funds monitoring on the students' welfare in Kamuli district. The interviewed respondents also stated that monitoring has not helped them to keep

the work on track and that the management of many schools are not informed of what is going on and this does not enable/help them to determine whether the resources available are sufficient and being utilized to capacity. In line with this, Sharif *et al*, (2010) also stated that if there is regular monitoring of public projects, it ensures that workers adhere to better accountability practices which are crucial while reporting to stakeholders. This implies that the USE funds utilization would only be effective if there was effective monitoring in schools.

#### **5.4 Conclusions of the Study**

Basing on the evidence obtained from the study findings presented and discussed in chapter 4 and 5, a number of conclusions are arrived at in line with the objectives of the study as seen in the following;

Budgeting was not a statically significant influential factor of the variance in students' welfare in government secondary schools in Buzaaya County, Kamuli district. Most School heads ensure that all departments participate in the budgeting process just because it's a mandatory requirement by the ministry of education and sports. Budgeting which involves all stakeholders' right from the student's level to top administrators does not affect students welfare because it's a process of financial planning of how to get funds and use it. Budgeting process helps to facilitate implementation of the school strategies but in these government secondary schools, the top administrators do not strictly follow the budget when spending. There's an insignificant relationship because budgeting is a process of financial planning which ends with itself according to the findings but putting the budget in proper implementation is where the school heads do not involve other stakeholders who actually participated in the budgeting process.

Basing on the research findings, the study found a positive significant relationship between financial mobilization and students' welfare. Financial mobilization was a significant predictor of the variance of students' welfare. Implying that late disbursement of USE programme funds and absence of head counting in some schools contribute to poor quality welfare of students in government secondary schools in Buzaaya Sub County. The implication was that students' welfare significantly depends on financial mobilization.

Basing on the research findings, the study found a strong positive significant relationship between monitoring and students' welfare. Monitoring is a strong predictor of the variance in students' welfare in Buzaaya County in Kamuli District. This implies that irregular inspection of government secondary schools by the ministry of education and sports inspectorates makes school heads reluctant in prioritizing on latrine renovation, sick bays and sports facilities that eventually lead attainment of students' welfare. Auditing of government USE schools in Buzaaya County, Kamuli district is infiltrated by a lot corruption directly affecting proper implementation following the school budget.

### **5.3 Recommendations**

As a result of the above findings, the study presents the following recommendations to improve the effect of financial management practices on student's welfare in government USE schools in Buzaaya County. These are also presented according to the specific objectives of the study.

The study recommends that school budget planning should fully involve the lower management thus including the different departmental representatives among the budgeting committee during the budgeting process in the school for appropriate budgeting, better decisions in relation to school program and proper implementation of the school strategies which impacts well on students' welfare. The government should continue organizing workshops and seminars for Head teachers, deputies and school Bursars for the purpose of

enlightening them on better general and financial management techniques to enable them discharge their duties professionally so that, not only administrators sit to implement the budget. The study also recommends that secondary head teachers should have post-secondary qualification and be trained financial management practices like budgeting before being deployed to ensure proper and efficient money use to attain good service delivery indicated by quality students' welfare. School administration should prioritize students' welfare like sanitation facilities maintenance in budget allocations to ensure good health and hygiene of the school community and thus minimize communicable diseases caused by poor hygiene and that prevent students from regularly participating in academic activities. The different departmental heads and student leaders should make regular follow up with the head teachers to ensure their involvement in budget implementations and decision making.

The USE funds disbursed to many schools should match students' enrolment. This will help to reduce on the financial deficits that many government USE schools go through which makes maintenance of latrines, classroom floors and providing first aid to students difficult. In addition, the USE funds should be released on time at least before the opening of each term. This will facilitate effective planning, and will make it easy for secondary schools to purchase scholastic materials, first aid facilities and co-curricular equipment, ensure clean latrines, and even meet other school operational requirements in time so that learning process is complete. Parents as stakeholders should be fully involved in mobilising funds to supplement on the government grant. This ensures financial availability for provision of scholastic materials, feeding and cost sharing to ensure that first aid to students is on time especially when government USE funds delay or are insufficient.

The Ministry of Education and Sports should ensure that school heads involve parents and the general community in monitoring the utilization of USE-programme funds on a term basis other than once in a year. This has a direct bearing on students' welfare attainment. This will also help in improving stakeholders' adherence to better accountability practices which are crucial in successful implementation of any government secondary school projects and programme to delivering quality welfare to students. The district inspectorate of schools should also closely supervise and monitor secondary schools regularly and on no appointment with school heads to see to it that students are provided with adequate co-curricular facilities, clean water and sanitation to aid their learning. This will help to control the possibility of significant financial irregularities and will also strengthen financial sustainability of the USE programme in government secondary schools in Uganda.

#### **5.4 Areas for further research**

This study concentrated on examining the effect of financial management practices on the welfare of students in selected government USE schools in Buzaaya County, Kamuli District in Uganda, and the researcher recommends that further study can be carried out to determine the effect of financial management practices on the welfare of students in private secondary schools.

A further study can also be carried out to find out the factors affecting students' welfare in other counties.



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## APPENDIX A: QUESTIONNAIRE FOR TEACHERS AND STUDENTS.

Dear Respondent,

I am Oboth Joseph, a student of Kyambogo University pursuing a Master's Degree in Education Policy, Planning and Management. I am conducting a study on "*Financial Management Practices and Students' welfare in government Secondary schools in Buzaaya County in Kamuli District, Uganda*". You are requested to read through the questionnaire given and answer the questions appropriately. The information given will be treated with utmost confidentiality and be used for academic purposes only. Please take time as you respond appropriately.

### **Section A: Section A: Bio-data about the Respondents**

1. Age in years: (a) 20-29  (b) 30-39  (c) 40-49
2. Gender (a) Male  (b) Female
3. Marital status: (a) Single  (b) Married  (c) Cohabiting   
(d) Divorced/Separated
4. Religion: (a) Catholic  (b) Protestant  (c) Muslim   
(d) Pentecostal  (e) other specify (.....)
5. Education level: (a) Certificate  (b) Diploma  (c) Bachelor's degree   
(d) Post graduate Degree  (e) Others \_\_\_\_\_ (Please specify)
6. Number of years spent working in this organization: (a) < 2  (b) 2 - < 5   
(c) 5 above

## SECTION B: BUDGETING

For each of the statements, please use the point scale of 1 to 5 below to indicate your level of agreement by ticking each one of the given statement.

The options are; 1= Strongly Disagree to 5- Strongly Agree.

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

1	The budgeting process in this school involves all members right from down assisting much in ensuring accountability in the use of funds	1	2	3	4	5
2	There is inefficient use of funds in this school because budgets are only done by the top administrators in this school	1	2	3	4	5
3	Budgeting makes this school more economic, efficient and effective, and modeled on private sector ideals	1	2	3	4	5
4	The supportive managerial performance in the tasks within this school are mainly because all staff are involved in the budgeting	1	2	3	4	5
5	There are poor decisions made in relation to school program and finances because it is only the top management staff involved	1	2	3	4	5
6	There is exclusive involvement of the different departments in the budgeting process in this school	1	2	3	4	5
7	The budgeting process which involves lower staff in this school facilitates implementation of the school strategies	1	2	3	4	5
8	Enough resources are allocated to various projects based on clear criteria understood by stakeholders	1	2	3	4	5

## SECTION C: FINANCIAL MOBILIZATION

Please respond to the following aspects to understand your feelings about the status quo of financial mobilization in this school on a scale of 1 to 5 where 1= Strongly Disagree to 5- Strongly Agree.

1	In this school, departmental financial mobilization is always done and records kept for references.	1	2	3	4	5
2	The financial statements of the school are prepared in line with the financial accounting standards.	1	2	3	4	5
3	Members of the local government, lower councils, parents and Board of Governors are all involved in financial mobilization and enforcing the accountability for USE resources.	1	2	3	4	5
4	Effective mobilization of funds for USE programme can improve on the students' welfare in secondary schools	1	2	3	4	5
5	The MoES publishes in public media the USE funds transferred to this school on a quarterly basis.	1	2	3	4	5
6	The head counting of students is done every year as a strategy for effective financial management of the school	1	2	3	4	5
7	School develops an annual operating budget which includes costs for all programmes, administration and all sources of funding.	1	2	3	4	5

## SECTION D: MONITORING

Please respond to the following aspects to understand your feelings about how staffing is done in this school on a scale of 1 to 5 where 1= Strongly Disagree to 5- Strongly Agree.

1	Inspectorate departments of the ministry of finance and that of local government periodically monitor and evaluate USE funds utilization.	1	2	3	4	5
2	Monitoring of USE- programme funds is monthly	1	2	3	4	5
3	Parents and the general community are also involved in monitoring USE- programme funds	1	2	3	4	5
4	Effective monitoring of USE funds can improve on the students' welfare in your school.	1	2	3	4	5
5	Information on USE funds is prepared, timely audited and disclosed in accordance with the high quality standards.	1	2	3	4	5
6	USE programme evaluation reports are always produced and deficiencies are revealed	1	2	3	4	5
7	Schools management considers evaluation findings and recommendations and takes adequate actions	1	2	3	4	5

## SECTION E: STUDENTS' WELFARE

Please on a scale of 1 to 5; respond to the following aspects of school effectiveness by indicating the ranking appropriately about your performance. 5 = Strongly Agree and 1 = Strongly Disagree.

The school always provides first aid to the students	1	2	3	4	5
Students' medical care budget is known by all stakeholders.	1	2	3	4	5
The school collaborates with the nearest dispensary in providing medical care to students.	1	2	3	4	5
This school has a school sick bay for students with enough beds.	1	2	3	4	5
The administration ensures a safe and orderly environment in this school	1	2	3	4	5
The school has got a play ground facility for co-curricular activities of the students	1	2	3	4	5
There is adequate cafeteria and feeding at the school	1	2	3	4	5
The school has got relevant sanitation facilities that fit the required standards	1	2	3	4	5
The school has enough sports equipment and materials for both indoor and outdoor games	1	2	3	4	5
The school has separate well built latrines for both boys and girls.	5	4	3	2	1

## **Appendix B: Interview guide for Head Teachers, Members of Education Department**

Good morning/afternoon/evening, Sir/Madam,

My name is **Oboth Joseph**, undertaking a study about the relationship between financial management practices and students' welfare in government Secondary schools in Buzaaya County in Kamuli District, Uganda. This research is purely for academic purposes and all the responses given will be treated with utmost confidentiality. Please I am going to take a little of your time to capture your views in this regard. Please do you permit me to ask you a few questions as I take an audio recording or writing?

(a) Yes with audio/writing  (b) No

1. How is the record keeping done in this school? Please give details
2. Is real head counting carried out every year? Yes or No. Explain giving details
3. In this school, what is the academic performance like? Please explain giving details
4. Do you have a school budget? What is the budgeting process like in this school? Explain giving details
5. To what extent does a monitoring influence task to be done efficiently and effectively as required by the organization?
6. How often do you think accountability should be done? Explain giving details.
7. What is the state of students' welfare in your school? Explain giving details.
8. What are the major causes of poor quality students' welfare in this school?
9. What measures can be adopted to improve students' welfare in your school?
10. Please is there anything else you would like to add in relation to financial management practice and students' welfare in this school?

*Thank you for your precious time*

01<sup>st</sup> April 2019

Mr. Oboth Joseph- 16/U/13418/GMED/PE

Department of Educational Planning and Management,

Kyambogo University

Dear Mr. Oboth,

**RE: ALLOCATION OF SECOND SUPERVISOR**

This is to inform you that your request to be allocated a second supervisor to replace Dr. Etomaru was honoured during the Department of Educational Planning & Management Meeting held on Friday 29<sup>th</sup> March 2019. Accordingly, the supervisors of your Master research project are:

- 1<sup>st</sup>. Dr. Owino Philip
- 2<sup>nd</sup>. Dr. Kasule George Wilson

***NB: You are hereby reminded that your total time to complete your Master of Education in Policy, Planning & Management is four (4) years and will expire in the 2019/2020 academic year. Thereafter, you will automatically be deregistered from the programme. Accordingly, work around the clock and finish your studies in the coming academic year.***

You are wished all the best in your master degree research endeavour.

Yours sincerely,



Dr. Kasule George Wilson

**HoD, Educational Planning & Management**

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