

**FINANCIAL MANAGEMENT PRACTICES AND PERFORMANCE OF SECONDARY
SCHOOLS IN ARUA DISTRICT, UGANDA**

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DECLARATION

I, Bacia Sprenister Edema, hereby declare that this dissertation is my original work prepared and developed through my personal effort and it has never been presented to any other institution for any award.

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APPROVAL

This is to certify that this dissertation titled: “*Financial Management Practices and performance of secondary schools in Arua District*”, carried out by Bacia Sprenister Edema was done under our guidance, and has been submitted with our approval as Supervisors.

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DEDICATION

I dedicate this work to my beloved mummy Mary Andiru, my dear husband Stephen Obida, my sons Deogratias Jurua and Gilbert Mungufeni, my daughters Maria Gorretti Asiteru and Peace Brenda Ayikoru, my brother Santus Cale, and my sister Venterina Vitaru who have encouraged, prayed, and facilitated me at all times. May God bless and reward them abundantly.

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ABSTRACT

The performance of secondary schools plays an important role in the quality of education provided in the secondary schools in Uganda. Although the ministry of education and sports had implemented initiatives, to enable secondary schools manage their resources to achieve educational objectives, schools in Arua district still had challenges with effectively utilizing their financial resources to achieve national and institutional educational objectives. The study examined the relationship between financial management practices and the performance of secondary schools of Arua District, to provide a basis for relevant interventions. Using a cross-sectional survey, data was collected from 62 respondents who included 8 school bursars, 7 head teachers, 40 heads of departments and 5 members of school boards of governors by the help of a structured questionnaire and interview guides. Data was analyzed by use of Statistical Package for Social Scientists (SPSS), multi-regression and content analysis. The findings of the study revealed that: financial planning was not significantly related ($r = .22, p > 0.01$) to the performance of secondary schools, meaning that the level at which it is done is not enough to affect the performance of these institutions. Financial control was significantly related ($r = .16, p < 0.05$) to performance of secondary schools, though its effect was not significant ($\beta = .03, p > 0.05$). Financial reporting was significantly related to performance of secondary schools ($r = .32, p < 0.01$) and had a positive effect ($\beta = .236, p < 0.05$) on the performance of secondary schools. Overall financial management practices had a 9.8% ($r^2 = .098$) positive effect on the performance of secondary schools. Therefore, Ministry of Education and Sports should strive to implement the Uganda public finance management guidelines in Secondary schools. The Board of Governors in secondary schools should be empowered to monitor and influence the financial management practices of secondary schools towards better school performance. Further research is recommended to examine mechanisms and structures that can help Stakeholders in secondary schools take an active role in monitoring and influencing the financial management of secondary schools, implement better work environments in Secondary schools in Uganda.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

Efficient schools are an indicator of the quality of the education system and the ability of educational institutions to provide quality education for all (Ladd & Loeb, 2018). Hence, improving the performance of schools at all levels of education is a key concern of most education systems in the world and countries have innovated policies to achieve this aim (Ketkajorn et al, 2017). This study was interested in establishing whether secondary schools in Arua district, Uganda effectively use their financial resources to achieve the goals of secondary education. The background to the study, the problem statement, the purpose of the study, specific objectives, research questions, null hypotheses, study scope, significance of the study, and the conceptual framework are presented in this chapter.

1.1 Background to the Study

The background of the study contains the historical, theoretical, conceptual, and contextual perspectives of the study variables. The Historical perspective examines the previous overview of the study variables and the theoretical perspective shows the theory on which the study was based. The conceptual perspective on the other hand describes the key variables of the study while the contextual perspective provides information on the ground.

1.1.1 Historical Perspective. Secondary schools are important in the achievement of quality education for all (EFA). Thus, the performance of secondary schools is one of the fundamentals for achieving quality education (Scheerens, 2018). Secondary schools facilitate learning and the acquisition of practical and academic competencies that act as a springboard for post-secondary

and tertiary education (Barrett & Sørensen, 2017). Well managed secondary schools ensure that learners acquire the needed skills and values that make a foundation for further employability education (Getz, 2020).

Interest in the performance of secondary schools started in the USA by a group of private secondary schools that were run by Catholic Missionaries in Florida and Louisiana. This interest developed because, initially admission to these schools was free and the institutions were funded by donations and private sponsorship (Ladd & Loeb, 2018). Thus, in order for stakeholders to continue providing funding, schools had to provide evidence that donated resources were well managed (Kusa & Juscakova, 2017). Subsequently, these schools developed rational practices to ensure responsibility by employees and the way they used donated resources (Jeannette, 2019).

In the mid-20th century, governments in Europe and Asia started public secondary schools which were funded by public resources (Trohler, 2018). From this time, secondary schools become public institutions that were required to focus all their operations on effectively achieving national educational goals (Sayed, & Ahmed, 2018). Governments dedicated efforts to developing policies and practices to ensure that secondary schools operated in a way that enabled them to remain responsible and answerable to the public (Scheerens, 2018).

The World Conference on Education for All that was held in Jomtien, Thailand in 1990, motivated the 155 countries that were represented to place emphasis on the quality of secondary education that had eclipsed by primary education (Kusa & Juscakova, 2017). Attending countries agreed to enact policies to enhance the performance of secondary schools (Jeannette, 2019). Thus, governments in Africa, Uganda inclusive started adopting procedures for ensuring effectiveness of secondary school which was based on meeting the performance evaluation goals of government (Craig & Marshall, 2019). Currently, research activities on the performance of secondary schools are going on in many countries in Africa.

In Uganda, interest in the performance of Secondary schools has existed since 1902, when the first secondary schools such as St. Mary's College Kisubi, King's College Buddo, Mwiri College, Nabumali High school and Gayaza High School were set on the foundation of institutional effectiveness (Ssekamwa, 1997). Though the schools were private, founded by Christian missionaries and Arabs, they had cultures that esteemed effective utilization of resources to improve the quality of secondary education. The introduction of Universal Secondary Education (USE) in 2007 increased interest in the efficiency of secondary schools in Uganda (MOES, 2017). The USE reduced payments of school fees when government started directly funding most of school operations and introduced private funding partnerships. Thus, secondary schools operated as public institutions that were accountable to the public.

1.1.2 Theoretical Perspective. This study was based on the Institutional performance theory (IPT) of DiGaetano and Strom (2019). According to this theory, the operations of secondary schools should be perceived and assessed against the mission and goals of the institution (DiGaetano & Strom, 2019). Secondary schools being public institutions, their performance should be evaluated against the extent to which various actors in the management of the school, contribute to the strategic goals of the institution, such as providing quality secondary education that meets the needs of the country using motivated teachers (Jeannette, 2019). Therefore, the performance of secondary schools should be viewed in terms of how seriously they take the responsibility of pursuing the visions and missions of the key stakeholders, within the framework of the available rules and resources (Craig & Marshall, 2019).

Chuang and Lin (2017) asserted that given the fact that secondary schools are also social structures that exist to meet the needs of stakeholders, they can only perform well if they have strongly held financial management practices that can enable them to effectively use the available resources. Stakeholders usually provide managers of institutions with resources such

as, funds, capabilities, processes, technology, and knowledge so that they can be used to meet the needs of stakeholders (Innocent et al, 2022). Berger and Luckmann (1996) advise that for schools to be effective public institutions, they need to use the governance rules and resources at their disposal to pursue visions that will enable them to provide useful change for the benefit of stakeholders. A study on whether and how secondary schools in Arua district strove to implement effective financial management practices so as to meet the performance expectations of the key stakeholders, the government and the general public was pertinent.

1.1.3 Conceptual Perspective. Financial management practices was the independent variable and school performance the dependent variable. According to Fung (2017), financial management practices are concerned with schools' decisions on how to source for, allocate and control financial resources through prudent accountability measures. Berk and Demarzo (2018) notes that financial management practices involve planning, collecting and utilizing funds in such a way as to achieve organizational goals. Furthermore, Asemah (2019) notes that financial management practices in schools are concerned with how finances are raised and deployed in order to achieve the stated goals and objectives of the school. In this study, financial management practices were perceived as effective financial planning (Budgeting, Policies and Procedures), financial control (Accountability and Auditing,) and financial reporting (income statements; cash flow statements; and statements of shareholders' equity).

The dependent variable for this study was the performance of secondary schools. Scholars have conceptualized school performance differently. Lusthaus, et al (2019) described school performance from an institutional perspective as involving effectiveness, relevance, efficiency, and financial viability. On the other hand, Shannon and Bylsma (2017), defined school performance in terms of its key dimensions which included: effective school leadership; focused professional development, frequent monitoring of teaching and learning; high levels of

collaboration and communication; supportive learning environment; and high levels of parental and community engagement. Thus, institutional performance is the extent to which various actors contribute to the strategic goals of the institution. As public institutions responsible for providing secondary education, their performance is perceived in terms of the extent to which they provide the best education services at the most efficient cost, with clear accountability. In this study, the performance of secondary schools was perceived as schools achieving their key result areas (KRAs) of learning; infrastructure development, enhancing staff performance and students' grades.

1.1.4 Contextual Perspective. In 2006, the government of Uganda started Universal Secondary School (USE) in order to increase access to secondary education so as to accommodate the large number of Universal Primary Education graduates. Reforms were made in some government and private secondary schools and a Public Private Partnership (PPP) was introduced in secondary education to make quality secondary education available to lowly groups and also to have a secondary school in every district (MOES, 2017). Under the Universal Secondary Education (USE) PPP approach, the government pays tuition and registration fees for eligible students who enroll in private secondary schools that have opted for USE.

The funding of secondary education therefore was shared between parents and government. According to MOES (2019), public secondary schools consume about 34% of the ministry's budget. The Government has been steadily increasing grants to improve on infrastructure, teachers and student welfare (Ministry of Education and Sports, 2018). An external quality assurance by the Directorate of Education Standards Agency (ESA) and National Assessment of Progress in Education (NAPE) under the Uganda National Examinations Board (UNEBC) makes regular monitoring and assessment of achievement of national education objectives (MOES, 2018).

The responsibility of funds in secondary schools is under the head teachers and school bursars with the approval of the Board of Governors (BOG). Their task is to ensure that schools perform well using the resources provided. According to Arua district local authorities (Arua district annual report, 2018), though well intentioned, USE created access and quality challenges given the limited resources available. Their task is to ensure that schools perform well using the resources provided however, there are problems with regards to payment. Delays in receiving money from government and parents affect the quality-of-service delivery. Often head teachers operate without standard resources management practice. The increment in enrolment and lack of clear policy guidelines on how to utilize the available resources, resulted in inadequate school infrastructure. Various reports have indicated poor performance of secondary schools in Arua District.

The Uganda National Examinations Board (UNEBC) (2018) report revealed that secondary schools in Arua district were among schools in Uganda with continuous decline in the test scores of students in the past 5 years. The Arua district education Department (2018, 2020) also revealed a decline in students' performance from 92% in 2013 to 61% in 2017. The Uganda National Teachers' Union (UNATU), also observed a decline in the performance of secondary schools related to poor teacher performance which they attributed to poor resources management by the secondary schools (Ssesamba, 2018). The district local government managers of Arua complained about the poor resources' utilization by site-based managers had contributed to the unsatisfactory performance levels of the schools. Considering the above situation, there was need for a study on relevant financial management practices that could sustain the performance of secondary schools in Arua district.

1.2 Statement of the Problem

Effective secondary schools are important in providing quality secondary education that enables learners acquire a good foundation for post-secondary and tertiary training (Sayed, & Ahmed, 2018). The government of Uganda made reforms in secondary education that were relevant to accessing quality education for all and achieving her 2040 vision. The government increased funding for secondary schools through USE, provided clear guidelines on how other stakeholder can support secondary education through PPP and instituted regular school management training to secondary school administrators (MOES, 2019).

Despite the reforms, in Arua district, the performance of secondary schools continued to decline as evidenced by inadequate learning infrastructure, low level of teacher performance, and students' low grades in UCE (UNEB, 2019, Arua district education report, 2017). The District education department continued to complain about inefficient resource management by school-based managers (Arua Distract annual performance reports, 2018). Reforms in secondary education in Arua district were lacked resource management processes that drive effective delivery of secondary education. This scenario could negatively affect investment that had been put in secondary education by the government of Uganda and other education partners. There was limited empirical information from a Ugandan context on the status and how financial management practices affected performance of secondary schools. This created the need for this study to examine the relationship between financial management practices and the performance of secondary schools in Arua district.

1.3 Purpose of the Study

The purpose of the study was to examine the relationship between financial management practices and the performance of secondary schools in Arua district.

1.4 Objectives of the Study

The objectives that guided the study were:

- i. To assess the relationship between financial planning and performance of secondary schools in Arua District.
- ii. To analyze the relationship between financial control and performance of secondary schools in Arua District.
- iii. To establish the relationship between financial reporting and performance of secondary schools in Arua District

1.5 Research Questions

The study was guided by three research questions:

- i) How does financial planning facilitate the performance of secondary schools in Arua District?
- ii) How does financial control facilitate the performance of secondary schools in Arua District?
- iii) How does financial reporting facilitate the performance of secondary schools in Arua District?

1.6 Null Hypotheses

The study was guided by the following hypotheses;

- H0₁: There is statistically no significant relationship between financial planning and performance of secondary schools in Arua District.
- H0₂: There is statistically no significant relationship between financial control and performance of secondary schools in Arua District.

H0₃: There is statistically no significant relationship between financial reporting and performance of secondary schools in Arua District.

1.7 Scope of the Study

1.7.1 Content Scope. The study focused on the relationship between financial management practices and the performance of secondary schools. Financial management practices were measured as financial planning, financial control and reporting. Financial planning involved appropriate budgeting, appropriate policies and procedures to be followed. Financial control included accountability, audit, system access control and documentary filling and financial reporting involved providing clear and accurate information on resources utilization to stakeholders in balance sheet, income statements and cash flows. The performance of secondary schools was measured as infrastructure development, teachers' and Students' performance.

1.7.2 Geographical Scope. The study was conducted in nine secondary schools in Arua District. These schools provided a fitting area of study on the status of financial management practices and how they affected the performance of secondary schools, because they are among schools that have appeared in the educational reports as having challenges of infrastructure that were likely to affect the quality of learning and teaching (Arua district annual performance report, 2018, UNEB, 2018). The district also reported a decline in UCE results performance compared to other districts in the region (UNEB, 2019).

1.7.3 Time Scope. The research covered the periods of (2015–2019). In this period, documented evidence on complaints about resources management and performance become available.

1.8 Significance of the Study

The study findings may help to inform the Ministry of Education and Sports about the status of financial management in secondary schools and how it affects the ability of schools to achieve the national educational objectives of providing quality secondary education. This information will be used to make better resource management policies for secondary schools.

For secondary school administrators in charge of making accounting decisions the study may encourage them to improve on how they use the funds from government and parents to improve the performance of their institutions. Head teachers and Board of governors of secondary schools in particular will use the study findings to come with better budget preparation, monitoring and control and reporting so as to improve their financial management decision making.

The study may encourage school bursars to re-think their financial management practices and formulate strategies for using the available limited resources in schools in Arua District and Uganda at large.

The findings will highlight important needs in effective utilization of school resources in achieving the educational goals of the country. Uganda's education partners may use this information to have more focused funding of interventions to improve the effectiveness of secondary schools.

The study will add to the existing body of knowledge on the role effective management of school resources plays in the achievement of the country's educational goals.

1.9 Conceptual Framework

The independent variable in this study is financial management practices while the dependent variable is performance of secondary schools. The framework shows the effects of effective financial management practices on the performance of secondary schools.

Independent Variables

Financial Management Practices

- **Financial Planning**
 - Budget
 - Policies
 - Procedures
- **Financial control**
 - Accountability
 - Audits
 - System access control
 - Document filing and storage
- **Financial reporting**
 - Balance sheets;
 - Income statements
 - Cash flow statement



Dependent Variables

Performance of Secondary Schools

- **Infrastructure development**
 - Good Classrooms
 - Good Staff houses
 - Good Dormitories
 - Good Sports fields
- **Students' performance**
 - Good UCE Grades
 - Appropriate values and skills development
- **Teachers' performance**
 - Content delivery
 - Syllabus coverage.
 - Assessment of learning

Source: Adapted from Rotich et al (2014).

Figure 1.1:

Conceptual Framework illustrating the Relationship between Financial Management Practices and Performance of Secondary Schools

Figure 1.1 shows that when schools apply effective financial planning, control and reporting, they are likely to effectively use the available school financial resources. This eventually results into achievement of the educational goals and objectives of secondary school education. The schools attain relevant infrastructure, the needed teacher performance and appropriate students' performance in terminal examinations and UCE.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents theoretical review, related literature advanced by different scholars about financial management practices and performance of secondary schools, literature gap, and a summary of literature review. The information was a combination of extracts, paraphrased statements from textbooks, pamphlets, journals, magazines, websites, publications, and other official reports.

2.1 Theoretical Review

The study was guided by Institutional performance theory (IPT) of DiGaetano and Strom (2019). This theory argues that secondary schools can only be perceived as well-performing when they take seriously the responsibility of understanding and pursuing visions and missions of stakeholders. Scott (1995) adds that as social structures, school should have strongly held rules on how to use institutional resources in order to achieve their goals. Kusa and Juscakova (2017), advise that secondary schools have to be aware that they are public institutions which are evaluated on whether they provide useful change in communities using the available resources.

Secondary schools in Arua district fit well into the institutional performance theory framework. They are under the oversight of the central government through the MOES to provide education services to the public. Therefore, their missions and goals are very clear as they relate to the delivery of quality education services. As such, all their operations should be geared at better service delivery. This can only happen if the school managers follow the available guidelines on effective resources utilization.

A number of perspectives exist on how institutions should use resources at their disposal to achieve institutional performance. According to Getz (2020), the ***goal perspective*** argues that schools are effective to the extent to which they accomplish their stated goals. This implies that schools can be effective when they achieve performance goals that they publish to the public. The resource dependence perspective argues that schools perform well if they acquire and effectively use the needed resources (Ladd & Loeb, 2018). Secondary schools are funded by central government and international grants and parents. Also, these they collect school fees from stakeholders, the parents. In this case, they are supposed to use these resources to achieve the stated goals. By doing this, they would be good performers. On the other hand, the strategic constituency' perspective posits that schools are effective when they satisfy their dominant stakeholders (Barrett & Sørensen, 2017). The stakeholders of schools are students, parents, government and donors.

2.2 Review of Related Literature

2.2.1 Financial Planning and Performance of Secondary Schools. Effective planning of financial resources involves identifying the needed resources, ensuring that they are relevant and activities needed to acquire and purposefully use these items. Planning will involve Identification of activities that should be organized into independent units. The aim of financial management practices is to ensure that the resources available for education are procured, properly disbursed, accounted for and regularly monitored to ensure their effective use (Berk & Demarzo, 2018). In addition, Ogbonnaya (2018) asserted that the main purpose of financial management practices, be it in government, business or school, are the raising of funds and ensuring that the funds realized are utilized in the most effective and efficient manner. He explained further that resources are scarce and that all efforts should be made by educational administrators and

planners to ensure optimal utilization of funds. Financial management practices are the fundamental element on which the success of any organization depends including secondary school. Therefore, financial planning may be referred to as the formalization of expected financial actions and arranging for financial resources to be provided in order to achieve a desired outcome (Cole & Kelly, 2017).

Financial planning in secondary schools is conducted to help improve the financial administration thereby maximize the realization of educational goals. In secondary schools, financial planning is conducted by office of the bursars, headmasters, Board of Governors and BOG financial committee of the schools. Education Act of 2008 assigns BOG responsible for financial of secondary schools through financial planning schools' funds are budgeted for and incorporated in work plans for developmental purpose (Scarlett, 2017). He adds that financial planning process is a culmination of three stages of planning that is Strategic Planning, Budgetary Planning and Operational Planning. Strategic Planning are long-term plans that articulate the vision and objectives of the school. He continued that, success of any school depends largely on its financial management strategy. In addition, financial planning in schools represents the main framework around which incomes and expenditures of schools are managed. This means that improving financial planning would increase school performance. Therefore, poor financial planning in schools will mar school work plans and hence poor school performance.

Kruger (2016) indicates that financial planning of school usually begins with the drafting of a budget. Bischoff as cited by Kruger (2016) describes the budget as the mission statement of the school expressed in monetary terms these views were confirmed by Jung, et al (2014) who analyzed the effect of financial planning (budgetary practices) on performance of public secondary schools in Nakuru municipality. The study sampled 44 respondents from 22 public

secondary schools in the municipality. The study noted that financial management practices such as budget planning and allocation positively influenced performance of the schools. The study also noted that financial planning was an important aspect that improved performance of organizations in the public sector. However, this study sample was only 44 respondents from 22 public schools which were not representative enough to give adequate information.

Vander Westhuizen as cited by Makhubela (2017) describes financial planning as a budget planning instrument, which contributes in a constructive way towards preventing the disruption of educational programme as a result of insufficient or exhausted resources. While, operational planning are instruments that direct day to day operations and also serve as a monitoring tool to avoid deviations (Makhubela, 2017). Whereas an organization's strategic planning provides a broad vision and goals, operational planning translates those goals into everyday execution tactics in order to realize the vision. The views of Vander Westhuizen and Makhubela, (2017) were supported by Kung et al (2018) who sought to examine the relationship between budget planning, budget emphasis and performance. The study used a seven-pointer Likert scale to measure budget emphasis, budget planning and organizational performance. They noted in their study that there is a positive relationship between financial planning (budget planning and budget emphasis) and the performance of management as well as the performance of an organization. A study was needed to ascertain how secondary schools in Arua district make their budgets and the extent to which the budgets are implemented to support school performance.

2.2.2 Financial Control and Performance of Secondary Schools. The primary aim of the financial control is to measure performance against aims, objectives and standards with a view of enabling corrective actions to be taken, where necessary to keep plans on course (Cole & Kelly 2017). Similarly, Boddy (2018) proposes that financial control process incorporates four

elements; setting objectives or targets, measuring actual performance, comparing this against the standard and taking action to correct any significant gap between the two. He opines that lack of financial controls can encourage behavior that is not in the best interests of the organization to develop, which in turn encourages people to give inaccurate information, satisfy their own needs from work and hence poor organizational performance. The above views were confirmed by the study carried by Rathirane (2019). The study was conducted to analyze how the financial control of the Jaffna municipal Council affects its organizational performance. Primary data were obtained through interview, interrogation and discussions with financial officers as the target population. The study proved that there is positive relationship between financial control and organizational performance of the Jaffna municipal Council. The study suggested that effective financial control leads to better organizational performance. Their study however was qualitative and it did not effectively quantify what financial control practices affect organizational performance and how.

Financial control entails checking to ensure that the finances of the schools are being managed as planned without any significant alterations and detecting irregularities or areas for improvement. According to Akinsolu (2016), finances of school must be managed and used according to the goals and objectives of the country's education. Proper financial control in secondary schools enhances and improves the performance of school, according to Bua and Adzongo, (2014), performance of any school depends very much on the way financial resources are controlled. Financial control is one of the main financial practices employed to ensure prudent allocation of financial resources and accountability measures taken to ensure school performance (Fung, 2015). This view was supported by survey study carried out by Jung, et al (2017) to assess the effect of budgetary practices (budget control) on the performance of public secondary schools in the Nakuru Municipality using 44 respondents from the 22 public

secondary schools in Nakuru Municipality and structured questionnaire indicated that budgetary practices had a strong positive effect on the performance of public secondary schools in Nakuru Municipality. However, the all the cited studies do not specifically point out what control practices are important in very structured environments in which secondary schools in Arua district operate. So, a study was needed to cover this contextual gap.

2.2.3 Financial Reporting and Performance of Secondary Schools. The international accounting standards board guidelines published in July 2009 suggest that for reporting financial information, the content of financial statements (reports) comprises of: a statement of financial position; a statement of comprehensive income; a statement of changes in equity; a statement of cash position; and notes, comprising a summary of significant accounting policies and other explanatory notes (Kurniawati & Hermawan, 2017).

For the purpose of this study, financial reporting involved schools providing accurate and clear information on the school's expenditure, income generation, and investments. The income statement reports revenue and expenses during a certain period of time. A number of researches have been carried out to establish the relationship between financial reporting and performance of secondary schools. For instance, a study by Demba (2018) sought to establish the effects of financial management practices on performance of Kenya Medical Training College (KMTC).

The study was conducted through the use of a descriptive design employing a target population of 201 finance staff of KMTC from which a sample size of 60 were selected using stratified random sampling. The study used purely quantitative data collected using questionnaires. Data collected was analyzed by descriptive analysis and multiple regression analysis so as to determine the effects of each of the independent variables on performance of KMTC. The findings revealed that financial reporting affects the performance of KMTC.

However, they applied only the quantitative approach, yet a mixed method would have led to more in-depth information.

Similarly, Otieno et al (2016) conducted a study to establish the effects of financial reporting practices on the performance of public secondary schools in Homa Bay County, Kenya using descriptive survey research design in the study and the targeted population was 102 respondents and census sampling technique. They used questionnaires as the research instrument and descriptive statistics to analyze the data. The study revealed that there was a positive relationship between financial reporting practices and the performance of public secondary schools in Homa Bay County, Kenya. Based on the findings the study concluded that financial reporting practices adopted in public schools influence the performance of public secondary schools. The gap is that, this study only considered public secondary schools leaving out private schools. Yet in public schools financial reporting is to the government but in private secondary schools, head teachers are expected to report to Board of Directors which may be quite different.

In addition, Cheluget and Morogo (2017) in their study sought to establish effect financial management practices on project performance in Uasin Gishu County, Kenya using ex post facto research design, stratified and simple random sampling techniques to select a sample size of 87 top management employees from 31 projects in Uasin Gishu County and structured questionnaires to collect data. The study further used descriptive and inferential statistics to analyze the data while regression analysis was used to test the hypotheses. Findings revealed a positive influence of financial reporting on project performance. The study recommends that project managers and employees need to have the necessary financial reporting and analyzing skills. First of all, the sample was not representative enough to give valid information. Secondly, the study did not reveal the magnitude of relationship whether very strong, strong moderate or weak.

2.3 Literature Gaps

First, none of the studies was clear on the extent or magnitude of the relationship between different financial management practices and performance of secondary schools. Some studies were only assertions without empirical backing of the relationship between different financial management practices related to the secondary schools in Arua district. Generally, the relationship between financial management practices and performance of secondary schools had not received enough attention especially in Arua District. Therefore, this study addressed the gap by investigating how and to what extent, financial management practices related to the performance of secondary schools in Arua district.

2.4 Summary of Literature Review

Different scholars have provided insights on how financial planning, control and reporting relate to performance of secondary schools. There was agreement that financial planning control and reporting improved secondary school performance, and effective financial management was found to improve organizational performance.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter covers the research design, the target population and sample procedure, data collection instruments and methods of data analysis and validity and reliability of research instruments and finally methods to be used for data analysis.

3.1 Research Design

The study used a cross-sectional survey design. It was relevant because it enabled data collection from a variety of categories of respondents in a short period of time (Creswell, 2013). The research design also allowed collection and quantifying of relevant factual information from a variety of respondents in the same study period, which enabled corroborative utilization of data (Levy, 2017). Both quantitative and qualitative data were collected at the same time and the analysis and interpretation were integrated (Creswell & Creswell, 2018). The researcher mainly used a positivist stance while concurrently recognizing that the two types of data will add value to each other (Rubin & Babbie, 2016).

3.2 Study Population

The target population was 72 and it comprised secondary school head teachers, school bursars, heads of department, and members of Board of Governors from 9 secondary schools of Arua district. This population included 9 head teachers, 9 school bursars, 5 heads of department from each school (n=45) and 9 members of BOG.

3.3 Sample Size

A sample of 63 school staff was selected using Krejcie and Morgan's Table (1970) for determining sample size for given population (see *appendix 6*). All the 63 respondents were targeted, given the fact that the population was small. So, convenience sampling was used to select respondents who completed the questionnaire and they included head teachers, bursars and heads of departments. A total of 56 questionnaires were returned fully complied and this made the actual sample to be 56 respondents.

The sample for BOG was determined using data saturation. According to Majid (2018) data saturation is when data have been collected from the sample until no new information is being collected. The researcher then stops the process of data collection at that point. Respondents from whom data has been collected make the sample size. The actual sample for this category was 5 respondents. This made overall actual sample to be 61 respondents, giving a response rate of 84.7%, which was good enough to provide generalizable information.

3.4 Sampling Techniques

Participants were chosen using two sampling techniques and they were simple random sampling and purposive sampling. Simple random sampling is type of sampling where each individual is chosen by chance. This technique helped to choose school staff at random and entirely by chance for the study. This ensured each school staff members had same opportunity of being selected for the study. The BOG members were chosen for in-depth interviews using purposive sampling. With this sampling, the researcher is free to select a limited number of cases that will offer in-depth knowledge and comprehension of the subject of interest. Purposive sampling was used to select BOG from schools chosen for study.

3.5 Data Collection Instruments

Structured Questionnaire

A structured questionnaire was used to collect quantitative data from head teachers, school bursars and heads of departments. The questionnaire was used to ensure greater assurance of anonymity, encourage on the spot collection of data and produce large amount of information. Structured questions were used because they enable the researcher to gather specific data and also to avoid quick responses which increased on the level of correctness in collected data.

Interview Guide

A semi-structured interview guide was used to collect information from members of BOG. The questions were carefully worded and open-ended. The researcher encouraged free and open responses. The researcher considered this method of data collection appropriate to the study because it involves face to face interaction, it is flexible, and adaptable. This method was relevant to the study because it allowed probing, provided in-depth information, and clarification of unclear issues which helped to supplement data collected by using questionnaires.

3.6 Data Quality Control

Validity and reliability of the research instrument were measured as follows:

3.6.1 Validity of Instruments. Validity refers to the extent to which research results can be accurately interpreted and generalized to other populations (Sekaran, 2019). The two research supervisors evaluated the instruments' face and content validity. Four (4) ambiguous questions were changed and 2 were eliminated. In terms of content validity, the researcher made sure that all of the variable items complied with the conceptual framework of the study. Then, the items were rated according to a scale with 1 denoting relevant, 2 quite relevant, 3 some relevant, and 4

not relevant. The content validity index (CVI) was computed by dividing the number of items that were declared legitimate by the total number of items.

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

The results are summarized in Table 3.1.

Table 3.1:

Content Validity Index (CVI) of Instruments

Evaluator	Questionnaire for respondents
Supervisor 1	0.75
Supervisor 2	0.78
Average	0.77

Source: supervisors' ratings (2021)

The results in Table 3.1 show that the average content validity index for questionnaire was 0.77, which was above the minimum value of 0.7 recommended by Vakili and Jahangiri (2018) for research purposes.

3.6.2 Reliability. To ascertain the reliability of the questionnaire Cronbach's alpha coefficient was used. The instrument was considered reliable if the coefficient was higher than 0.7. The pilot sample that was used comprised of 2 head teachers, 3 school bursars and 5 heads of departments. Table 3.2 provides the findings.

Table 3.2:

Reliability of the Questionnaire

Variable	No. of items	Alpha (α)
Financial planning	6	.78
Financial control	7	.76
Financial reporting	8	.79
School performance	10	.82
Full scale		0.79

Source: Pilot data from the field 2021

The findings in Table 3.2 reveal that the reliability of the instrument was 0.79 and each of the 4 sub-scales had an Alpha coefficient which was above 0.7, the recommended minimum for surveys.

3.6.3 Validity and Reliability of the Interview Guide. First, the researcher made sure that the instruments in study questions were in accordance with the process for gathering data and analysing it. Alongside data from the questionnaire, information from the interview guide was also gathered and analysed. The researcher took care to use the participants' words and narratives in the reported interview findings. Additionally, the researcher made sure that analysis of the data was done simultaneously.

3.7 Research Procedure

After the proposal had been approved, the researcher was given a letter from the directorate of research and graduate training, allowing her to proceed to the field to collect data. The letter was presented to the Head teachers in the different schools who were requested to grant the researcher permission to collect data. Each questionnaire was accompanied by a letter explaining the general purpose of the study. In the collection of interview data respondents were asked

probing questions as a group. The respondents were encouraged to freely give their interpreted understanding of the interview questions as the researcher noted down important views with respect to the study variables.

3.8 Data Management

The management of quantitative data involved cleaning, coding and processing. First, each questionnaire was coded by assigning it an identification code. Coding the questionnaire enabled making sense of the data collected. The data then was entered into the computer using the Statistical Package for Social Sciences (SPSS 22.0). Then data was screened to identify any potential violation of the basic assumptions related to the application of univariate, bivariate and multivariate techniques. Preliminary data examination was done to enable the researcher have a proper understanding of the data collected. Then data was presented using tables and graphs, so that logical and statistical conclusions could be derived from the collected measurements.

Qualitative data management involved reading through all the data, coding the data, describing and arranging the data into themes and interpreting them. Reading the data was done to provide a general sense of the information and an opportunity to reflect on its overall meaning. Thereafter, the coded data was used to generate a description of emerging themes.

3.9 Data Analysis

3.9.1 Quantitative Data Analysis. Using a Statistical Package for Social Scientists (SPSS Version 22) data was analyzed at univariate, bivariate, and multivariate levels. Analysis at univariate level was based on descriptive statistics, specific means, and standard deviations. At the bivariate level, Pearson's correlation coefficients and linear regression were done to measure the degree and direction of the relationship between the two variables. A multi-regression

analysis was used to establish the effect of financial management practices on the performance of schools.

3.9.2 Qualitative Data Analysis. Qualitative data was analyzed using content analysis. Analysis began as soon as data was collected. Information from field notes and scripts was transcribed and coded. The researcher identified patterns through a rigorous process of data familiarization and revision. The intensity and frequency with which certain ideas were mentioned was established. The frequency of concepts was taken to indicate the perception of respondents on the issues that were being investigated and were summarized thematically in descriptive statements.

3.10 Ethical Considerations

The researcher adhered to research ethics. This was done by respecting the rights of others and maintaining honesty. During data collection informed consent was obtained, anonymity and confidentiality was ensured to respect privacy of respondents. Informed consent involved ensuring that all the respondents participated in the study knowingly, voluntarily and intelligently. The researcher explained to the respondents the purpose of the study to make them chose to participate in it on their own.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND INTERPRETATION

4.0 Introduction

This chapter focused on the presentation, analysis and interpretation of data for the study that established the relationship between financial management practices and performance of secondary schools in Arua district. The findings are based on questionnaire responses of 56 school staff members and 5 interviews with BOG. The results on the demographic characteristics of the respondents are presented first, followed by descriptive and interview results.

4.1 Demographic Characteristics of the Respondents

This section presents facts about school staff members who participated in the study, namely; gender, age, work tenure and key responsibility. The data on the background characteristics of respondents is given in Table 4.1.

Table 4.1:*Socio-Demographic Information of Respondents (N=56)*

Variable	Category	Frequency	Percentages
Gender		F	%
	Male	38	67.9
	Female	18	32.1
Age Category	19-24	4	7.1
	25-30	12	21.4
	31-40	26	46.4
	=>41 years	14	25.0
	1-5 years	7	12.5
	6-10	17	44.6
Tenure	11-15	25	30.4
	=>21 years	7	12.5
	Head of department	42	75.0
Key responsibility	Bursar	7	12.5
	Head teacher	7	12.5

Source: Primary data from the field (2020)

4.1.1 Gender of Respondents. The respondents indicated their gender and the results in Table 4.1 showed that the majority of respondents (67.9 %) were males and females were the minority (32.1 %). Therefore, the information provided effectively represented both gender.

4.1.2 Age Category of Respondents. The respondents were asked to indicate their age. The results in Table 4.1 show that the majority (71.4 %) were aged 31 years and above. Therefore,

most of the respondents were mature enough to effectively analyse issues and we can conclude that their responses were candid.

4.1.3 Work Tenure. Respondents indicated the number of years they had been working in their particular schools. The majority (87.5%) had worked for 6 years and above in their respective schools and this period was long enough for them to provide accurate information about the issues that were being investigated.

4.1.4 Key Responsibility. Respondents indicated their key responsibilities in the school. The results in Table 4.1 showed that most of them were heads of departments (75.0%) and the rest were head teachers (12.5%), and school bursars (12.5%). This meant that most of respondents were in positions that made decisions regarding financial management and school performance. Therefore, were able to provide accurate information on these issues.

4.2 Results on Key Variables of the Study

In this study, the independent variable, financial management practices, was conceptualised as effective financial planning, financial controlling, and financial reporting practices. On the other hand, the dependent variable, performance of secondary schools was perceived as schools having good infrastructure, teacher and student's performance. In all the variables that were measured, aspects with mean response = >3.5 were closer to agree on the Likert scale that was used to measure the variables and therefore implied that respondents agreed to the aspects. The findings on the dependent and independent variables are summarised in the tables below.

4.2.1 Status of Secondary Schools' Performance in Arua District. The dependent variable; performance of a secondary school was measured as a school having appropriate learning

infrastructure, teachers' and students' performance. The findings on this aspect are presented in Table 4.2.

Table 4.2:

Mean Response, SD and Ratings on Performance of Secondary Schools

Aspects	Mean	SD	Rating
Classrooms in my school have facilities that enable learners fully benefit from their education	2.42	.04	Disagreed
My school has spacious library where learners can comfortably learn and get good grades	1.29	.12	Strongly disagreed
My school provides up-to-date learning materials to learners in order to benefit fully from their learning	1.24	.28	Strongly disagreed
The general infrastructure in my school enables learners to enjoy their education	2.55	.14	Not sure
Our students usually get good Grades in UCE	2.72	.05	Not sure
Our students have good writing skills	1.26	.10	Strong disagreed
Our students have good problem-solving skills	2.91	.11	Not sure
Our teachers do good content delivery	2.72	.04	Not sure
Our teachers always do good learner assessment	2.20	.05	Disagreed
Our teachers actively participate in relevant non-academic activities	1.46	.12	Strong Disagreed
Overall mean	2.13	.09	Disagreed
Median			2.08
Variance			.062
Skewness			-.31
Kurtosis			-.23

Source: Primary data (2020)

Key: 1= strongly disagree, 2 = disagree, 3 = not sure, 4 = agree, 5 = strongly agree).

Respondents disagreed that classrooms in their school have facilities that enable learners fully benefit from their education (Mean = 2.42, SD = .04), respondents strongly disagreed that school

has spacious library where learners can comfortably learn and get good grades (Mean = 1.29, SD = .12), respondents also strongly disagreed that school provides up-to-date learning materials to learners in order to benefit fully from their learning (Mean = 1.24, SD = .28), the respondents were not sure whether general infrastructure in school enables learners to enjoy their education (Mean = 2.55, SD = .14), respondents were not sure if their students usually get good Grades in UCE (Mean = 2.72, SD = .05) , respondents were not sure if the general infrastructure in my school enables learners to enjoy their education (Mean = 2.55 SD = .14), respondents were not sure if their students usually get good Grades in UCE (Mean = 2.72 SD = .05), respondents strong disagreed that their students have good writing skills (Mean = 1.26, SD = .10), respondents were not sure if their students have good problem-solving skills (Mean = 2.91, SD = .11), respondents were not sure if their teachers do good content delivery (Mean = 2.72, SD = .04), respondents disagreed that their teachers always do good learner assessment (Mean = 2.20, SD = .05), respondents strongly disagreed that their teachers actively participate in relevant non-academic activities (Mean = 1.46, SD = .12).

The findings in Table 4.2 showed that generally respondents disagreed to their school doing well in connection to learning infrastructure, student and teacher performance (Mean = 2.13, SD = .09). The researcher examined the general distribution of results on Performance of Secondary Schools. The results in Table 4.2 showed that the mean = 2.13 was close to the median = 2.08 and the dispersion in responses (SD = .09) was also small, indicating normality in the responses. Therefore, data on Performance of Secondary Schools was normally distributed and appropriate results could be obtained when subjected to linear correlation and regression.

The key informants gave their views on the current status of performance of secondary schools in Arua district. A member of BOG in a town school affirmed;

Students are usually unable to do practical subjects such as computers and science experiments. Most of the schools do not have even a computer lab. Many do not even have a demonstration garden for agriculture though they have big land. Student learn theoretical, though learning practically would enable them understand content better and bring education to real life.

A member of BOG in a private school complained that despite the high fees they pay, schools are not able to provide adequate learning resources for students. He said;

The text books are so few that some learners do not even get opportunity to read them. The classrooms are very small. It seems they were meant for a smaller class of about 40 students. But now, most classes have close to 100 students, so they cannot learn well. Some of students have lost interest in school due these demotivating experiences.

In connection to the performance of students, a BOG who was a former examiner in the region, intimated that;

Most students always score low grades in UCE. Generally, science subjects are badly performed and this negatively influences the general performance of school in UCE. Further, very few schools train their students in writing skills. This affects their performance in UCE grades because it is not easy to mark paper of a student who has very poor hand writing. Students in these schools write slowly in examinations and they end up not finishing answering the questions hence poor performance of schools.

With regard to the performance of teachers, the key informants were generally satisfied. One of them who is also a chairman to the BOG of a town private school said that;

Apart from the normal lesson periods on the timetable there is also remedial teaching conducted by the teachers before or after the normal lessons. All this is meant to have wider coverage of the syllabus, hence improving school performance. There is continuous assessment of learning by teachers.

Therefore, the performance of schools in the areas of good learning infrastructure and students' achievements was not satisfactory.

4.2.2 Status of Financial Planning in Secondary Schools in Arua District. In this study, financial planning the first sub independent variable was perceived as the school following financial planning and budgeting procedures secondary Schools. The findings are presented in the Table 4.3.

Table 4.3:*Mean Response, SD and Ratings on Financial Planning*

Aspects	Mean	SD	Rating
My school prepares the budget in relation to the goals and strategies of the school.	1.33	.14	Strongly disagreed
My school uses bottom-up approach in budget preparation.	4.42	.09	Agreed
Review and approval of the budget is done by the various departments in school.	1.35	.17	Strongly disagreed
My school has financial policy guidelines in place.	2.67	.29	Not sure
Financial plans are in line with policies.	3.68	.31	Agreed
My school avails financial policy documents to teachers and other stakeholders	3.59	.05	Agreed
My school follows budget management procedures	2.67	.29	Not sure
My school follows standard procedures during financial planning	1.38	.11	Strongly disagreed
There are mechanisms to ensure that head teacher works within the confined financial rules and regulations	1.60	.13	Disagreed
Overall mean	2.52	0.18	Not sure
Median			2.49
Variance			.08
Skewness			-.25
Kurtosis			-1.20

Source: Primary data (2020)

Key: 1- 1.49 = strongly disagree, 1.5 – 2.49 = disagree, 2.5 – 3.49 = not sure, 3.5 – 4.49 = agree, 4.5 -5 = strongly agree

Respondents strongly disagreed that their school prepares the budget in relation to the goals and strategies of the school (Mean = 1.33, SD = .14), respondents agreed that their schools use bottom-up approach in budget preparation (Mean = 4.42, SD = .09), respondents strongly disagreed that their schools review and approval of the budget is done by the various departments in school (Mean = 1.35, SD = .17), respondents were not sure if their school has financial policy guidelines in place (Mean = 2.67, SD = .29), respondents agreed that financial

plans are in line with policies. (Mean = 3.68, SD = .31), respondents agreed that school avails financial policy documents to teachers and other stakeholders (Mean = 3.59, SD = .05) respondents were not sure if schools follow budget management procedures respondents (Mean = 2.67 SD = .29), respondents strongly disagreed that schools follow standard procedures during financial planning (Mean = 1.38, SD = .11), respondents disagreed that there are mechanisms to ensure that head teachers work within the confined financial rules and regulations respondents (Mean = 1.60, SD = .13)

The findings in Table 4.3 show that generally respondents were not sure whether their school follows relevant financial planning practices (Mean = 2.52, SD = .18). Though they agreed that they use bottom – up approach in budget preparation (Mean = 4.42, SD = .09) and school avails financial policy documents to teachers and other stakeholders (Mean = 3.59, SD = .05) and Financial plans are in line with policies (Mean = 3.68, SD = .31).

The findings showed that financial planning in secondary schools in Arua inclusive is done haphazardly without following standard planning and budgeting procedures.

The researcher examined the general distribution of results on Financial Planning in Secondary Schools. The results in Table 4.3 show that the (mean = 2.52) was close to the median = 2.49 and the dispersion in responses (SD = .18) was also small, indicating normality in the responses. Therefore, data on financial planning in Secondary Schools was normally distributed.

The information that was provided by key informants also concurred with the above conclusion. For example, a member of BOG who sits on the financial management committee of the school said that.

The school budgeting is majorly for day-to-day activities such as staff meals, first aid for students and stationery. Usually, no funds are allocated to learning infrastructure development such as renovating laboratories, demonstration rooms,

library and buying more comfortable chairs. In most cases these aspects create a conducive learning environment for students and enhance their academic performance.

The chairperson of BOG in a town school gave reasons why financial planning in secondary schools is still ineffective. He revealed;

The public finance management act, 2015 guidelines also apply to secondary schools. But none of these schools have these guidelines. Without these guidelines, it has been difficult for the BOG to monitor funds utilization in schools. In most cases school spend on aspects that do not improve the teaching and learning such as maintaining Staff houses and Sports fields.

Another key informant who also sits on the finance committee of a rural based school blamed weak support supervision by district and MOES officials. She said that;

Most rural based schools are neglected by MOES. They are never visited and school managers act as they want. Even those that have the public finance management act, (2015), do not follow the relevant procedures in planning for the school funds. Often Money is used without raising requisitions and approval by the staff finance committee. Accountability by several head teachers is not clear. Failure to effectively follow financial procedures has negatively influenced school performance in the classroom maintenance areas, provision of instructional materials and assessment of learning.

4.2.3 Status of Financial Control in Secondary Schools in Arua District. The second sub independent variable, financial control was measured as schools ensuring accountability for all funds spent, correct documentation of all financial activities and restricted system utilization. The findings are presented in the Table 4.4.

Table 4.4:

Mean Response, SD and Ratings on Financial Control

Aspects	Mean	SD	Rating
My school accurately makes and regularly displays sources of school revenues and expenditures on notice boards.	2.58	.07	Not sure
The DEO regularly supervises school administration to ensure that school finances are accounted for.	2.09	.19	Disagreed
Internal and external auditors regularly audit school financial statements.	1.76	.08	Disagreed
There are mechanisms to detect irregularities in school financial management.	2.92	.17	Not sure
There are mechanisms to check and ensure that school finances are managed as planned.	3.44	.09	Not sure
Finances of the school are not accessed by any person.	2.71	.01	Not sure
Finances are accessed after being authorized by the head teacher.	3.32	.11	Not sure
All financial documents are properly filled	3.71	.34	Agreed
All documents are kept by responsible personnel	4.32	.09	Agreed
Overall mean	3.01	.13	Not sure
Median			3.12
Variance			.09
Skewness			-.25
Kurtosis			-1.20

Source: Primary data (2020)

Key: 1 = strongly disagree, 2 = disagree, 3 = not sure, 4 = agree, 5 = strongly agree

Respondents were not sure if schools accurately make and regularly display sources of school revenues and expenditures on notice boards. (Mean = 2.58, SD = .07), respondents disagreed that

the DEO regularly supervises school administration to ensure that school finances are accounted for. (Mean = 2.09, SD = .19), respondents disagreed on internal and external auditors regularly audit school financial statements (Mean = 1.76, SD = .08), respondents were not sure if there are mechanisms to detect irregularities in school financial management (Mean = 2.92, SD = .17), respondents were not sure if there are mechanisms to check and ensure that school finances are managed as planned. (Mean = 3.44, SD = .09), respondents were not sure if finances of the school are not accessed by any person. (Mean = 2.71, SD = .01), respondents were not sure if finances are accessed after being authorized by the head teacher (Mean = 3.32, SD = .11) respondents agreed that all financial documents are properly filled (Mean = 3.71, SD = .34) respondents agreed that all financial documents are kept by responsible personnel (Mean = 4.32, SD = .09).

The findings in Table 4.4 showed that general financial control was only done to a limited extent (Mean = 3.01, SD = .13) in Arua district secondary schools. The researcher examined the general distribution of results on financial control in Secondary Schools. The results in Table 4.4 show that the mean = 3.01 was close to the median = 3.12 and the dispersion in responses (SD = .13) was also small, indicating normality in the responses. Therefore, data on financial control in Secondary Schools was normally distributed and appropriate results could be obtained when subjected to linear correlation and regression.

The views of key informants on financial control were examined. In relation to financial accountability, a member of BOG in a town school disclosed that;

Schools are supposed to account to various stakeholders by preparing and regularly display financial statement of school showing the school revenues and expenditures on notice boards. But this is rarely seen in Arua. The head teachers are untouchable and not willing to let BOG monitor their activities.

Another member of BOG who sits on the school finance committee intimated that;

The accounting officers in secondary schools are not well supervised and so use the school finances as they want with no clear accountability. Generally, school finances are not well accounted for, giving little confidence to teachers and students on the way funds are used. This significantly influences the quality of teaching and learning and eventually the performance of students.

With regard to financial Auditing, a long serving member of BOD of a rural based secondary school revealed that;

Neither internal nor external audits are done in schools in Arua district. In fact, there are no mechanisms ensure that school finances are managed as planned and to detect irregularities in the management of finances.

However, in connection to Access school funds, it was revealed that only authorized persons do so. A BOG member on the school finance committee said that;

In most schools, school finances are only accessed by the head teacher and school bursar. Schools have well prepared financial documents that are properly filled. The documents are kept by responsible personnel that are either the school bursar or the Head teacher. It is only at utilization where there is a problem. Funds are used on activities that are in the interest of school managers instead of those that promote school performance.

4.2.4 Status of Financial Reporting in Secondary Schools in Arua District. The third sub independent variable, financial reporting was measured as the school providing accurate, clear

and accessible report of the school's financial activities to key stakeholders. The findings on this aspect are summarized in Table 4.5.

Table 4.5:

Mean Response, SD and Ratings on Financial Reporting

Aspects	Mean	SD	Rating
My school head teacher accurately makes and regularly communicates cash inflows and outflows to stakeholders in meetings.	3.63	.09	Agreed
Head teacher submits up to date yearly reports on school cash inflows and outflows to the DEO and the Ministry of Education and Sports.	2.44	.15	Disagreed
In my school, reports on cash inflows and outflows are made available to the stake holders to access.	1.66	.09	Disagreed
My school accurately makes and regularly communicates all sources of school revenues and expenditures to stakeholders in meetings.	3.55	.15	Agreed
Head teacher submits up to date yearly reports on school revenues and expenditures to the DEO and the ministry of education and sports	2.55	.04	Not sure
School financial assets and liabilities are promptly reported to the stake holders in meetings.	3.26	.03	Not sure
Head teacher accurately records school financial assets and liabilities	3.19	.04	Not sure
Overall mean	2.93	.08	Not sure
Median			3.02
Variance			.12
Skewness			-.16
Kurtosis			-.88

Source: Primary data (2020)

Key: 1 = strongly disagree, 2 = disagree, 3 = not sure, 4 = agree, 5=strongly agree

Respondents agreed that school head teacher accurately makes and regularly communicates cash inflows and outflows to stakeholders in meetings (Mean = 3.63, SD = 0.09). Respondents were not sure whether headteacher submits up to date yearly reports on school cash inflows and

outflows to the DEO and the Ministry of Education and Sports (Mean = 2.55, SD = 0.15). Respondents disagreed that report on cash inflows and outflows are made available to the stakeholders to access. (Mean = 1.66, SD = .09). Respondents agreed that school accurately makes and regularly communicates all sources of school revenues and expenditures to stakeholders in meetings. (Mean = 3.55, SD = .15). Respondents were not sure if head teachers submit up to date yearly reports on school revenues and expenditures to the DEO and the ministry of education and sports (Mean = 2.55, SD = .04). The respondents were not sure whether, school financial assets and liabilities are promptly reported to the stakeholders in meetings (Mean = 3.26, SD = 0.03). Respondents were not sure if head teachers accurately record school financial assets and liabilities (Mean = 3.19, SD = .04), with reference to financial reporting, the overall findings showed that the respondents were not sure (Mean = 2.93, SD = 0.08) that it is being effectively done in secondary schools in Arua district.

The researcher examined the general distribution of results on financial reporting in Secondary Schools. The results in Table 4.5 show that the mean = 2.93 was close to the median = 3.02 and the dispersion in responses (SD = .08) was also small, indicating normality in the responses. Therefore, data on financial reporting in Secondary Schools was normally distributed and appropriate results could be obtained when subjected to linear correlation and regression. The interviews with key informants also seemed to concur with the quantitative results above. For example, a member of the BOG complained that;

Cash flow statements are never accurately prepared and in and stakeholders they are given late and few members are allowed to ask questions about them. Especially the cash inflows expenditures are never well explained to see how they connect to school performance.

In connection to the Balance sheet of most schools, the key informants still complained about lack of accuracy and clarity. The chairman of BOG of a town school intimated that;

Bursars usually do not have clear records of schools' assets and liabilities. When this information is asked by stakeholders, the records are either missing or are being updated. In most cases stakeholder does not know what is going on in secondary schools with regard to their finances. The situation is even worse in private secondary schools.

4.3 Relationship between Financial Management Practices and Performance of Secondary Schools in Arua District

The relationship between financial management practices and performance of secondary schools in Arua district was examined using Pearson correlation. The findings are summarized in Table 4.6.

Table 4.6:

Relationship between Financial Management Practices and Performance of Secondary Schools

Variables	1	2	3	4
1-School Performance	1			
2-Financial planning	.223	1		
3- Financial control	.157*	.378**	1	
4- Financial reporting	.321**	.388**	.532**	1

Key; $p < .01^{**}$, $p < .05^{*}$

The results in Table 4.6 show that the Relationship between financial management practices and performance of secondary schools was generally low. The relationship between financial planning and school performance was not significant ($r = .22$, $p > 0.01$), with financial control was significant ($r = .16$, $p < 0.05$), and so low and with financial reporting was also significant

and just, moderate ($r = .32$, $p < 0.01$). Regression analysis was done to ascertain the contribution of financial management practices and performance of secondary schools. The findings are presented in Table 4.7.

Table 4.7:

Results of Regression Analysis of Financial Management Practices and Performance of Secondary Schools

Financial management practices	Standardized Coefficients Beta	Significance P
Financial planning	.048	.211*
Financial control	.026	.543*
Financial reporting	.102	.021*
$R^2 = 0.098$		
Adjusted $R^2 = 0.094$		
$F = 2.207$, $p = .025$		

Key; $p < .01^{**}$, $p < .05^*$

Dependent Variable: Performance of Secondary Schools

The results in Table 4.7 show that financial management practices explained 9.8 % of the variation in performance of secondary schools ($R^2 = .098$). This means that 90.2% of the variation performance of secondary schools was accounted for by other factors not considered under this model. It is only financial control ($\beta = .02$, $p > 0.05$) and reporting ($\beta = .10$, $p < 0.05$) that had a significant influence on performance of secondary schools.

4.4 Objective one: The Relationship between Financial Planning and Performance of Secondary Schools in Arua District

The first objective of the study was to assess the relationship between financial planning and performance of secondary schools in Arua District. The researcher had hypothesized that there is

statistically no significant relationship between financial planning and performance of secondary schools in Arua District. Pearson correlation coefficient was used to establish the relationship among the variables. The findings in Table 4.6 confirmed the first study hypothesis and showed that the relationship between financial planning and performance of secondary schools was not significant $r(56) = r = .22, p > 0.01$. This implies that the level financial planning in secondary schools is not enough to affect the performance of these institutions.

4.5 Objective Two: The Relationship between Financial Control and Performance of Secondary Schools in Arua District

The second objective of the study was to analyze the relationship between financial control and performance of secondary schools in Arua District. The researcher had hypothesized that there is statistically no significant relationship between financial control and performance of secondary schools in Arua District. The findings in Table 4.6 revealed that a small positive and significant relationship $r(56) = .16, p < 0.05$, existed between financial control and performance of secondary schools. This means that to a certain extent ensuring that school funds are collected and used well makes secondary schools to achieve some of their performance objectives. But the contribution was not significant ($\beta = .03, p > 0.05$).

4.6 Objective Three: The Relationship between Financial Reporting and Performance of Secondary Schools in Arua District

The third objective of the study was to establish the relationship between financial reporting and performance of secondary schools in Arua District. The researcher had hypothesized that there is statistically no significant relationship between financial reporting and performance of secondary schools in Arua District. The findings in Table 4.6 showed that a moderate, positive and

significant relationship, $r(56) = .32, p < 0.01$, existed between financial reporting and performance of secondary schools in Arua District. This means that information given to stakeholder on the financial status of the school enables them to positively support school in achieve their objectives hence improvement in school performance. Financial reporting made a significant positive ($\beta = .236, p < 0.05$) effect on the performance of secondary schools.

CHAPTER FIVE

DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter focuses on discussion, conclusion, and recommendations of the study that examined relationship between financial management practices and performance of secondary schools in Arua district. The results are thoroughly discussed throughout this chapter in relation to the objectives and hypotheses of the study. Finally, this chapter concludes with suggestions for additional research and action.

5.1 Discussion

5.1.1 Financial Planning and Performance of Secondary Schools. In connection to the relationship between financial planning and performance of secondary schools in Arua District, the findings showed that financial planning did not significantly relate to performance of secondary schools. Members of BOG showed that most secondary schools in Arua district do not have proper financial planning. In most cases secondary schools which are private do not have financial plans that clearly reflect the vision and goals of the school. Some schools do not have long term financial plans or day to day financial plans and in most schools, financial plans are not always prepared in time; this explains why secondary schools in Arua district are not performing as expected in terms of infrastructural growth, students' grades in UCE exams, teacher facilitation and parental involvement.

So financial planning was still a problem in secondary school in Arua district. Most of them had a short-term view of things and did little planning to sustain schools. It was discovered that some schools had wastage and extravagant spending which led to loss of funds. This is

supported by the CAO's report (2016) which notes that the poor performance of secondary schools in Arua is attributed to head teachers' poor financial planning among others.

Therefore, financial planning was not sufficiently done to influence performance of secondary schools. The current study finding is consistent with the previous study of Jung, et al (2014) who established that lack of good budget practices such as budget control and allocation lowers performance of the. The study is also similar to that of Kung et al., (2018) who in their study reported that there is a positive relationship between financial planning (budget planning and budget emphasis) and the performance of management as well as the performance of an organization.

The findings was contradicted by Jung et al., (2019) who indicated that budgetary practices, specifically budget planning, had a strong positive effect on the performance of public secondary schools in Nakuru Municipality and stressed the need to increasingly adopt and strengthen budgetary practices especially budget planning in order to achieve a higher level of performance in public secondary schools.

Financial planning standardizes, in monetary terms, the process of attaining the overall vision and objectives of the schools. Therefore, a positive correlation between financial planning and performance of secondary schools determines the success of a school. This is because financial planning helps in identifying and implementing the long term, medium, short term and day to day financial obligations of the school. Good financial plans if implemented leads to improved infrastructural growth, staff facilitation, and students' grades especially in UCE exams. Financial planning also provides a tool for measuring financial outcomes and assessing the degree of school success. This ensures that the school administrators need to do the right thing. This in turn increases efficiency and effectiveness of schools by increasing both the current and future operations of the schools (Malamud, 2020), hence improved school performance.

5.1.2 Financial Control and Performance of Secondary Schools. As far as the relationship between financial control and performance of secondary schools in Arua District is concerned, the findings showed that there was a low positive influence of financial control and secondary school performance. This indicates that financial control influences performance of secondary schools. The key informants noted that no proper financial control measures put in place. Some school had many bad debts due to negligence in following up of school resources, especially money. Delays in collecting fees from students lead to budget deficits. The members of BOG feel that they are not empowered enough to supervise head teachers to ensure that funds are managed as planned and there are no mechanisms to detect irregularities in school financial management.

In addition, most parents are illiterate, not aware of the guidelines on financial management in schools and their roles in school financial control. Further, in most they not fully involved in financial planning, approval, spending, reporting because of self-interest of school administrators to control the finances of the schools alone and hence poor financial management practices. This explains the current poor infrastructures, students' grades, staff facilitation and low community involvement in secondary schools.

These findings are consistent with Rathiranee (2019) who proved that there was positive relationship between financial control and organizational performance of the Jaffna municipal Council and suggested that effective financial control leads to better organizational performance. The results are also complementary to Chetambve and Sakwa (2019), who opined that the goal of financial management is to ensure efficiency, accountability and transparency in the public sector. All these cannot be achieved without the initiation of internal check in Senior High Schools. Internal checks are to facilitate the breakdown of laid down procedures so as to avoid

the inefficiencies and to establish a free flow of work, therefore reducing the possibility of fraud and errors.

In an earlier study, Jung, et al (2019) indicated that budgetary practices, specifically budget control, had a strong positive effect on the performance of public secondary schools in Nakuru Municipality and stressed the need to increasingly adopt and strengthen budgetary practices in to achieve a higher level of performance in public secondary schools. Financial control is crucial in determining the performance of schools. Efficient and effective financial control ensures that stakeholders regularly supervise school administration to ensure that school finances are managed as planned; internal and external auditors regularly audit school financial statements; mechanisms to check and ensure that school finances are managed as planned; mechanisms to detect irregularities and areas of improvement is school financial management; and mechanisms to ensure that head teacher works within the confined financial rules and regulations. With adequate financial control and fund availability, school administrators are able to meet the strategic, budgetary and operational plans of the school and hence improve performance of secondary schools in terms of infrastructural growth, students' grades, staff facilitation and community participation.

5.1.3 Financial Reporting and Performance of Secondary Schools. The results revealed that there was a moderate positive relationship between financial reporting and performance of secondary schools. This was in agreement with that of Demba (2013) who revealed that financial reporting affects the performance of KMTC. It is also similar to that of Otieno, et al., (2016) who reported that financial reporting practices adopted in public schools influence the performance of public secondary schools. In addition, the finding supports Cheluget and Morogo (2017) who revealed a positive influence of financial reporting on project performance. The study

recommends that project managers and employees need to have the necessary financial reporting and analyzing skills.

Similarly, this is in agreement with Wagithunu, et al. (2019) who revealed that a financial report on the income and expenditure for the financial year must be submitted to the Board of Governors for approval and the Parents should also be invited to comment on and acknowledge the annual report.

School financial reporting is paramount in predicting performance of secondary schools. School financial reporting entails preparing up-to-date financial statements and communicating such statements to the stakeholders through meetings and notice boards. It also involves submitting such reports to the relevant authorities. Proper financial reporting is essential in soliciting community trust and hence stakeholders' participation. Stakeholders' participation allows the community to contribute positively towards school infrastructural growth, teacher facilitation and student learning and hence performance of secondary schools.

5.2 Limitations of the Study

Although this work has shown the important role of financial management practices on the performance of secondary schools, some shortcomings need to be acknowledged. First, data used in the study was collected in the same study period, so caution has to be taken when drawing conclusions about the inferred relationships and influence. A longitudinal study may be needed to confirm the stated relationships among variables. Second, the data's self-report nature may have raised self-report bias that is usually common in surveys. As a result, some results might have been exaggerated. Third, the sample of 56 school staff members was small. The researcher advises boosting the sample size in subsequent research. Future studies might attempt to replicate this study in other districts of the country.

5.3 Conclusions

As public institutions, under the oversight of the central government through the MOES, when secondary schools in Arua district implement relevant public finance management practices, they can effectively meet the missions and goals of providing quality education services. This confirms the conceptual frame work that guided the study. However, they have to ensure that they effectively use resources to achieve the stated goals. By doing this, they would be good performers. Therefore, financial management practices (Planning, control and reporting) significantly influence the performance of secondary schools. It was revealed that secondary schools had not actively implemented the necessary financial management practices that enhance performance of public institutions. There was very minimal financial planning and control in secondary schools.

It was thus concluded that, there is need to increase, adopt, and strengthen financial planning especially good budgeting practices, proper financial policy guidelines, and good financial procedures to achieve a higher level of performance in secondary schools. The study concluded that the financial control that ensures efficient and effective accountability, regular auditing, proper system access control, and document filing could lead to a high level of performance of secondary schools. The study concluded that the financial reports through preparation of balance sheet, income statements, and cash flow statement could lead to better performance of secondary schools in Arua District.

5.4 Recommendations

Based on the research findings, discussion and conclusions, the study provides the following recommendations;

Secondary school should take up financial planning as the overall part of management function and where possible regularly organize financial planning training because of its tremendous roles like forecasting the future and preparing for it. Secondary schools should have a financial policy and or framework for proper monitoring, controlling and evaluation of financial resources. Staff in secondary schools need training in financial planning so that they can avoid misuse of operational capital.

There is need to adopt and strengthen financial planning especially budget planning in order to achieve a higher level of performance of secondary schools. In order to improve performance of secondary schools, head teachers need to enhance appropriate financial control that is, there should be internal checks of frauds and errors in record keeping and regular supervision by both internal and external auditors even the BOG and the DEO. Head teachers should ensure regular and timely financial reporting.

Overall, the key stakeholders in secondary schools, the BOG and parents and the community should be empowered to demand for better financial management in secondary schools.

The Public Financial Management Guidelines of Uganda (2015) should be distributed in all secondary schools and to the BOG so that they can do better monitoring.

5.5 Areas for Further Research

The researcher suggests that further research could be conducted in the following areas:

Future study could be conducted to establish the relationship between financial management practices and teacher motivation in secondary schools.

Future studies could be conducted on strategies to empower stakeholders to take an active role in the financial management of secondary schools.

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Appendices

Appendix 1: Letter of Introduction



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Department of Educational Planning Management

20th June 2018

TO WHOM IT MAY CONCERN

Dear Sir/Madam

RE: BACIA SPRENISTER EDEMA

This is to certify that **Bacia Sprenister Edema, Reg. No. 16/U/13397/GMED/PE** is a student in our department pursuing a Master of Education in Policy Planning and Management. She is carrying out research as one of the requirements of the course. She requires data and any other information on this topic entitled:

FINANCIAL MANAGEMENT PRACTICES AND TEACHERS' PERFORMANCE IN SELECTED SECONDARY SCHOOLS IN AYIVU COUNTY, ARUA DISTRICT IN UGANDA

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

Thank you.


Dr. Kasule George Wilson
HEAD OF DEPARTMENT

Appendix 2: Consent Form

Research Title: Financial Management Practices and Performance of Secondary Schools in Arua District

I fully understand that I am free to accept or decline to take part in the study; terminate participation in this study anytime without any penalties. I have granted the researcher permission to include me as a respondent to an interview or questionnaire. The permission to participate in this study is granted on the strict condition that the researcher will without exception protect my integrity and identity. Given the public nature of the school setting, I am aware that total confidentiality of the individual participants at the institution may not be guaranteed. I understand that the researcher will retain all rights to the publication of any data collected in the process. In case of any questions, compliments or complaints prior to, during or after this study. My dated signature below confirms my consent for me to be part of the study.

Name:

Phone:

Sign:

Date:

Appendix 3: Cover Letter for the Research Questionnaire

Bacia Sprenister Edema

Mobile:

E-mail:

Dear Respondent,

Re: Financial Management Practices and Performance of Secondary Schools in Arua District, Uganda

I am currently undertaking a master's degree at Kyambogo University. As one of the requirements of the course, students are required to conduct a study. This particular study is about **“Financial Management Practices and Performance of Secondary Schools in Arua District”**. The aim of this study is to provide information that will improve the financial management in secondary schools in Uganda. The information it will provide will be of great value to me in completing my research. Your responses will be strictly private and confidential. Your name will not appear on the questionnaire, so your participation will be completely anonymous. The results of this study will be summarized and sent to all interested participants.

I am aware that your time is valuable and i would like to thank you in advance for your support and co-operation in completing the questionnaire. If you have any queries regarding this, please do not hesitate to contact me at the above mobile number or email address.

Yours faithfully,

.....

Bacia Sprenister Edema

Appendix 4: Questionnaire for School Staff (HMs, Bursars, HODs)

Dear Respondent,

I am, Bacia Sprenister Edema 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 performance of secondary schools in Arua District***”. You are requested to read the questionnaire given and answer the questions appropriately. The information given will be treated with utmost confidentiality and be used for academic purposes only.

Section A: Bio-data about the Respondents

1. Gender

a) Male ☐

b) Female ☐

2. Age of the respondent

a) 19-24 ☐ b) 25-30 years ☐ c) 31-40years ☐ d) 41and above ☐

3) Years of service in the teaching profession

a) 1-5 years ☐

b) 6-10 years ☐

c) 11-20 years ☐

d) 21 years and above ☐

Section B: Financial Planning

Please indicate the status of financial planning in your school by *ranking your opinions on the scale of 5=strongly agree (SA), 4= agree (A), 3= Not sure (NS), 2=disagree (D), and 1= strongly disagree (SD).*

S/N	Statement	SD	D	NS	A	SA
FP1	In my school, financial plans are always made in time	1	2	3	4	5
FP 2	My school draws financial plans that clearly reflect the vision and goals of the school	1	2	3	4	5
FP 3	My school has long term financial plans that cater for more than 5 years programs of the school	1	2	3	4	5
FP 4	My school has medium financial plans that cater for 2-4 years programs of the school	1	2	3	4	5
FP 5	My school has short term financial plans that cater for 1year programs of the school	1	2	3	4	5
FP 6	My school draws day to day financial plans for school program implementation	1	2	3	4	5

Section C: Financial Control

Please indicate the status of financial control in your school by *ranking your opinions on the scale of 5=strongly agree (SA), 4= agree (A), 3= not sure (NS), 2=disagree (D), and 1= strongly disagree (SD).*

S/N	Statement: In my school,	SD	D	NS	A	SA
FC1	The BOG regularly supervises school administration to ensure that ensure school finances are managed as planned	1	2	3	4	5
FC 2	The DEO regularly supervises school administration to ensure that ensure school finances are managed as planned	1	2	3	4	5
FC 3	Internal and external auditors regularly audit school financial statements.	1	2	3	4	5
FC 4	There are mechanisms to check and ensure that school finances are managed as planned	1	2	3	4	5
FC 5	There are mechanisms to detect irregularities in school financial management	1	2	3	4	5
FC 6	There are mechanisms to detect areas of improvement in school financial management	1	2	3	4	5
FC 7	There are mechanisms to ensure that head teacher works within the confined financial rules and regulations	1	2	3	4	5

Section D: Financial Reporting

Please indicate the status of financial reporting in your school by *ranking your opinions on the scale of 5=strongly agree (SA), 4= agree (A), 3= Not sure (NS), 2=disagree (D), and 1= strongly disagree (SD).*

S/N	Statement	SD	D	NS	A	SA
FR1	In my school, reports on cash inflows and out flows are made available to the stake holders to access	1	2	3	4	5
FR 2	My school head teacher accurately makes and regularly communicates cash inflows and outflows to stakeholders in meetings	1	2	3	4	5
FR 3	Head teacher submits up to date yearly reports on school cash inflows and outflows to the DEO and the Ministry of Education and Sports	1	2	3	4	5
FR 4	My school accurately makes and regularly displays sources of school revenues and expenditures on notice boards	1	2	3	4	5
FR 5	My school accurately makes and regularly communicates all sources of school revenues and expenditures to stakeholders in meetings	1	2	3	4	5
FR 6	Head teacher submits up to date yearly reports on school revenues and expenditures to the DEO and the ministry of education and sports	1	2	3	4	5
FR 7	School financial assets and liabilities are promptly reported to the stake holders in meetings	1	2	3	4	5
FR 8	Head teacher submits up to date yearly reports on school financial assets and liabilities to the DEO and the ministry of education and sports	1	2	3	4	5

Section E: School Performance

In this section, please circle the number on the scale that best indicates the level of your school's performance in the aspects below.

S/N	Aspects	SD	D	NS	A	SA
SP1	Classrooms in my school have facilities that enable learners fully benefit from their education	1	2	3	4	5
SP2	My school has spacious library where learners can comfortably and get good grades	1	2	3	4	5
SP3	My school provides up-to-date learning materials to learners in order to benefit fully from their learning	1	2	3	4	5
SP4	The general infrastructure in my school enables learners to enjoy their education	1	2	3	4	5
SP5	Our students usually get good Grades in UCE	1	2	3	4	5
SP6	Our students have good writing skills	1	2	3	4	5
SP7	Our students have good Problem-solving skills	1	2	3	4	5
SP8	Our teachers do good content delivery	1	2	3	4	5
SP9	Our teachers always do good learner assessment	1	2	3	4	5
SP10	Our teacher actively participates in relevant non-academic activities					

Thanks!

Appendix 5: Interview Guide for Board of Governors

Dear Respondent,

I am Bacia Sprenister Edema 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 secondary school performance in Arua District***”. You have been carefully selected to participate in this study. I kindly request, that you provide all the necessary information to facilitate my research. I request that you participate in this study by responding to the questions that follow. The study is for academic purposes and your participation will not cause any harm to you and confidentially will be observed.

Thank you.

- 1) What are the general financial management practices followed by secondary schools in your area?
- 2) Why is there a need for secondary schools to have standard financial management practices?
- 3) I why do you think financial management practices are important for secondary school?
- 4) Why do you think that financial planning is important for secondary schools?
- 5) What financial planning practices are supposed to be followed by secondary schools?
- 6) Mention if any the financial planning practices followed by your secondary school?
- 7) Why do you think financial control practices are needed by secondary schools?
- 8) What financial control practices are supposed to be implemented by secondary schools?
- 9) Mention if any the financial reporting practices followed by your secondary school?
- 10) Why do you think that financial reporting is important for secondary schools?
- 11) What financial reporting practices are supposed to be followed by secondary schools?
- 12) Mention if any the financial reporting practices followed by your secondary school?
- 13) What challenges does your secondary school face in applying effective financial management practices?
- 14) What do you think is needed in order to improve financial management in secondary schools?

Thanks!

Appendix 6: Determining Sample Size from a Given Population

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	246
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	351
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	181	1200	291	6000	361
45	40	180	118	400	196	1300	297	7000	364
50	44	190	123	420	201	1400	302	8000	367
55	48	200	127	440	205	1500	306	9000	368
60	52	210	132	460	210	1600	310	10000	373
65	56	220	136	480	214	1700	313	15000	375
70	59	230	140	500	217	1800	317	20000	377
75	63	240	144	550	225	1900	320	30000	379
80	66	250	148	600	234	2000	322	40000	380
85	70	260	152	650	242	2200	327	50000	381
90	73	270	155	700	248	2400	331	75000	382
95	76	270	159	750	256	2600	335	100000	384

Note: “N” is population size; “S” is sample size.

Source: Krejcie & Morgan, (1970).

Appendix 7: Plagiarism test report

FINANCIAL MANAGEMENT PRACTICES AND PERFORMANCE OF SECONDARY SCHOOLS IN ARUA DISTRICT, UGANDA

by Bacia Sprenister Edema

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