

MAKERERE



UNIVERSITY

BUSINESS SCHOOL

**EXAMINING FINANCIAL MANAGEMENT IN SECONDARY SCHOOLS:
A CASE OF WAKISO DISTRICT LOCAL GOVERNMENT**

BY:

NGIRI ANDREW

REG: 2017/HD10/2387U

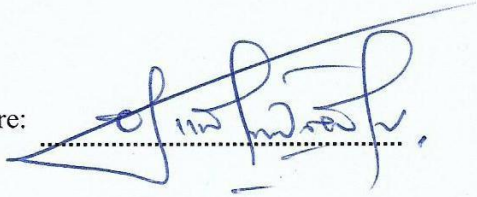
**A RESEARCH REPORT SUBMITTED TO MAKERERE UNIVERSITY BUSINESS
SCHOOL FACULTY OF GRADUATE STUDIES AND RESEARCH IN
PARTIALFULFILMENT OF THE REQUIREMENT FOR THE
AWARD OF THE DEGREE OF MASTER OF BUSINESS
ADMINISTRATION OF MAKERERE UNIVERSITY**

DECEMBER, 2023

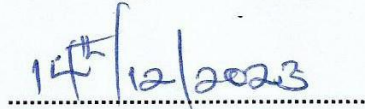
DECLARATION

I Ngiri Andrew registration number Reg: 2017/HD10/2387U, hereby declare that this research report is my work and has never been presented to any University or Institution of learning for any academic award.

Signature:

A handwritten signature in blue ink, appearing to be 'Ngiri Andrew', written over a dotted line.

Date:

A handwritten date '14th/12/2023' in blue ink, written over a dotted line.

Ngiri Andrew

Reg: 2017/HD10/2387U

APPROVAL

This research report was compiled by Ngiri Andrew of registration number Reg: 2017/HD10/2387U under our supervision.

Signature: 

Date: 14-12-2023

Dr. Nkote Isaac

First Supervisor

Signature: 

Date: 14-12-2023

Mr. Okumu Moses

Second Supervisor

TABLE OF CONTENTS

DECLARATION.....	ii
APPROVAL	iii
DEDICATION.....	iii
LIST OF ACRONYMS	viii
LIST OF TABLES	ix
LIST OF TABLES	x
ABSTRACT.....	xi
CHAPTER ONE:	1
INTRODUCTION.....	1
1.0 Background of the study	1
1.2 Problem Statement	3
1.3 Purpose of the study	4
1.4 Objectives of the study.....	4
1.5 Research Questions	4
1.6 Scope of the study	4
1.6.1 Geographical scope.....	4
1.6.2 Content scope	5
1.6.3 Time scope.....	5
1.7 Significance of the study	5

CHAPTER TWO:	7
LITERATURE REVIEW	7
2.0 Introduction	7
2.1 Theoretical Review	7
2.2 Empirical literature review	8
2.3 Financial Management	8
2.4 Challenges in financial management	11
CHAPTER THREE:	18
RESEARCH METHODOLOGY	18
3.0 Introduction	18
3.1 Research Design	18
3.2 Study Population	18
3.3 Sample Size and Sampling Techniques	18
3.4 Data collection instrument	19
3.4.1 For objective 1	19
3.4.2 For objective 2 & 3	19
3.5 Validity and Reliability	19
3.6 Data Collection Procedure	20
3.7 Ethical Considerations	20
3.8 Data Analysis	21

CHAPTER FOUR:	22
DATA ANALYSIS, PRESENTATION AND INTERPRETATION OF FINDINGS	22
4.0 Introduction	22
4.1 Response rate	22
4.2 Social demographic characteristics	22
4.2.1 Gender of respondents	22
4.2.2 Highest level of education of respondents	23
4.2.3 Marital status of respondents	24
4.2.4 Age group of the respondents	25
4.2.5 Respondents' years of experience in school	25
4.3 Financial management practices in schools in Wakiso district	26
4.3.1 Financial control	26
4.3.2 Financial management	27
4.4 Challenges facing financial management in schools in Wakiso district	29
4.5 Strategies to improve financial management in schools in Wakiso district	32
CHAPTER FIVE	34
DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS	34
5.0 Introduction	34
5.1 Discussion	34
5.1.1 Financial management practices in schools in Wakiso district	34

5.1.2 Challenges facing financial management in schools in Wakiso district	36
5.1.3 Strategies to improve financial management in schools in Wakiso district	37
5.2 Conclusion.....	38
5.2.1 Financial management practices in schools in Wakiso district	38
5.2.2 Challenges facing financial management in schools in Wakiso district	39
5.2.3 Strategies to improve financial management in schools in Wakiso district	39
5.3 Recommendations	39
REFERENCES.....	41
APPENDIX.....	i
Appendix I: Questionnaire.....	i
Appendix II: Morgan and Krejcie (1970) table	iv
Appendix III: Research budget.....	v
Appendix IV: Research work plan.....	vi

LIST OF ACRONYMS

BFP	Budget Framework Paper
DEO	District Education Officers
FDS	Fiscal Decentralization Architecture
FINMAP	Financial Management and Accountability Programme
FPE	Free Primary Education funds
IFMS	Integrated Financial Management System
LG	Local Government
LG OBT	Local Government Output Budgeting Tool
MDA's	Ministries, Departments and Agencies
MoES	Ministry of Education and Sports
MoFPED	Ministry of Finance Planning and Economic Development
PPDA	Public Procurement and Disposal of Public Assets
PBB	Program-Based Budgeting
PEFA	Public Expenditure and Financial Accountability
PFAR	Public Finance and Accountability Regulations
PFAA	Public Finance and Accountability Act
PFM	Public Financial Management
TAI	Treasury Accounting Instructions
TSA	Treasury Single Account
UPE	Universal Primary Education
USE	Universal Secondary Education
SHS	Senior High Schools
SMC	School Management Committees

LIST OF TABLES

Table 4.2: Descriptive Statistics on financial control	27
Table 4.3: Descriptive Statistics on financial management	28
Table 4.4:Challenges facing financial management in schools	29
Table 4.5: Strategies to improve financial management in schools.....	32

LIST OF TABLES

Figure 1: Gender of respondents.....	23
Figure 2: Highest level of education of respondents	24
Figure 3: Marital status of the respondents.....	24
Figure 4: Age group of respondents.....	25
Figure 5: Distribution of respondents by years of experience in school.....	26

ABSTRACT

This study examined the financial management in schools considering a case of schools in Wakiso District Local Government. In particular, it examined financial management in schools in Wakiso district; examined the challenges facing financial management in schools in Wakiso district and lastly examined the strategies to improve financial management in schools in Wakiso district. This study used across sectional research survey design and quantitative research approach. The sample size of the study was 182 respondents who were selected using simple random sampling. Data was collected using questionnaire and analyzed using Statistical Package for social scientist with aid of descriptive statistics. This study found that Wakiso District Local Government financial planning process is usually inclusive in nature, the financial planning process usually takes into consideration the planning aspect and all stakeholders are consulted. As well, this study found out that Wakiso District Local Government always ensures that the vote is put to the most appropriate use; external auditors normally audit the use of finances. In addition, this study found out that Wakiso District Local Government always ensures the finances are available on time; Wakiso District Local Government has clear reporting mechanisms. Additionally, this study found out that the following financial management challenges are faced; limited sources of funding, delays in funds releases, influence from stakeholders, poor record management, poor financial management, poor financial planning and budgeting, frequent changes in policy regarding flow of funds from central government to local government, Fraud and theft (Corruption), lack of financial skills, weak supervision and fee defaulting by students and pupils. This study also found out that the following strategies improve financial management practices; seeking for government support in terms of lobbying for funding, conducting capacity building to enhance financial management skills, strengthening supervision by stakeholders such as Ministry of Education and Sports, and lastly implementing effective Budgetary control mechanisms. This study recommends that Wakiso District Local Government can improve financial management in schools through; seeking for increased government support in terms of funding, conducting capacity building to enhance financial management skills, strengthening supervision by stakeholders such as DEOs, Ministry of Education and Sports, and lastly implementing effective Budgetary control mechanism.

CHAPTER ONE:

INTRODUCTION

1.0 Background of the study

Financial management is the use of financial information, skills and methods to make the best use of an organisation's resources and it involves planning, organising, directing, monitoring and controlling the financial activities of an organisation (Pobal, 2018). Azam (2020) asserts that financial management is vital and it is a pathway to attain goals and objectives. Financial management measures organizational efficiency through proper allocation, acquisition, and management. It improves operational efficiency by providing a timely supply of fund, guidance in financial planning, assists in acquiring funds, helps in investigating the appropriate amount of funds, reduces cost production, and ensures proper use of funds. Azam (2020) also notes that proper financial management improves the transparency and speediness of payable and receivable management of funds. On the other hand, Tramontana (2015) asserts that poor financial management can easily lead to overspending; it can lead to further debt, which can easily spiral out of control. According to Strauss (2011), poor financial management leads to repossession of assets and garnishing of money.

In Uganda, Ministry of Finance, Planning and Economic Development (MoFPED) is in charge of public financial management. The financial release system involves Central Government - MoFPED working with sector ministries, identifying and transferring cash provisions under unconditional, conditional and equalization grants to Higher Local Governments (HLGs) on a regular basis. In general, out of these releases, districts are expected to disburse non-wage or development provisions to schools as the requirement of the grant may be, and to make payments to beneficiaries (salaries of teachers) for wage grants. This release system was based on monthly transfers to districts. The system severely limited the flexibility for in-year planning for LGs

particularly for development expenditures. Delays in making transfers were rampant with districts receiving funds considerably late. This was limiting their capacity to absorb these funds and to use them efficiently (Local Government Finance Commission, 2012).

In 2011, government introduced automatic quarterly releases to LGs. Under the quarterly system, MoFPED is required to affect releases to districts by the 15th day of the first month of the quarter (ACODE, 2011). Using Electronic Financial Transfer (EFT), the transfer is made through the banking system taking up to 1-2 days. The bulk of releases are made by the MoFPED through a single transfer. Up until 2010/11, funds under the secondary grants were transferred to schools by the sector ministry- Ministry of Education and Sports however, this has now been shifted to MoFPED (ACODE, 2015).

Releases to the districts are made on the basis of a quarterly cycle which is out of step with their spending cycle (academic cycle). For example, education grants are released at the end of the term rather than at the beginning of the term (ACODE, 2015) and this in a number of ways have caused financial management challenges to schools like poor planning, poor debt management, poor cash management, inappropriate decision making and inability of schools to handle emergencies (Local Government Finance Commission, 2012). Furthermore, this kind of financial delay has crippled school activities and several schools have missed the beginning of term examinations due to lack of funds as many of the affected schools cannot afford to print examinations papers and have stretched beyond the limit to keep the schools running. Bindhe (2014) also noted that three weeks into the second term, most schools are always struggling to survive following governments delay in remitting the funds and most of the schools operate on debts. Thus, this study sought to examine financial management in schools considering a case of Wakiso district local government.

1.2 Problem Statement

Pobal (2018) notes that good financial management system entails planning, controlling, organizing, directing and decision making and in order to achieve effective financial management most especially in secondary schools of wakiso district, the ministry of education and sports and ministry of finance planning and economic development have initiated various measures to enable such schools stay on their top in regards to financial management like helping schools; to save for emergencies, tracking school expenditures, keeping up-to-date accounting records, monitoring financial position of schools, ensuring that schools have the right funding monitoring of UPE and USE funds by the Anti-Corruption Coalition Uganda (ACCU) with support from UNDP, among others (Ministry of Education and Sports, 2016).

Despite such interventions there are still inadequacies of financial management in schools in a decentralized setting in Uganda for instance at Wakiso district Local Government, the flow of USE funds encounters serious problems as the entire process is characterized by delays and poor record keeping, many schools in Wakiso district have poor budgetary control and review systems , the existence of fraudulent activities and misappropriation of funds, deficit school accounts, poor financial record keeping and management (Makaaru et al., 2015). Furthermore, late disbursement of funds and limited knowledge of financial management makes it difficult for Head Teachers to predict and plan for the arrival of monthly releases or even to differentiate and identify each monthly release forcing schools to frequently incur debts with local suppliers (Ministry of Education and Sports, 2016).

The continuity of the prevailing situation is bound to negatively further impact financial management in secondary schools of Wakiso district and it is a midst this background that this

study intended to examine financial management in schools considering a case of schools in wakiso district local government.

1.3Purpose of the study

To examine the financial management in schools considering a case of schools in Wakiso District Local Government

1.4Objectives of the study

- I. To examine financial management in schools in Wakiso district
- II. To examine the challenges facing financial management in schools in Wakiso district
- III. To examine the strategies to improve financial management in schools in Wakiso district.

1.5Research Questions

- I. How do schools in Wakiso district manage finance?
- II. What are the challenges facing financial management in schools in Wakiso district?
- III. What are the strategies to improve financial management in schools in Wakiso district?

1.6 Scope of the study

The scope of the study is presented in three perspectives: content, geographical and time scope

1.6.1 Geographical scope

This study was conducted in Wakiso district. Wakiso District is made up of two counties of Busiro and Kyadondo. It has seven constituencies, three in each of the counties and one in Entebbe Municipality. It also has 15 Sub Counties, one Municipality and six Town Councils. The headquarters of the district are located in Wakiso Town Council, about 16kms from the capital Kampala, off the Hoima highway. Wakiso District lies in the Central Region of the country, bordering with Nakaseke District and Luweero District to the north, Mukono District to

the east, Kalangala District in Lake Victoria to the south, Mpigi District to the southwest and Mityana District to the northwest. The study was conducted among the secondary schools of Wakiso district since the available evidence points out that most secondary schools in Wakiso face a challenge of poor budgetary control and review systems, fraudulent activities and misappropriation of funds, deficit school accounts, poor financial record keeping and management (Makaaru et al., 2015).

1.6.2 Content scope

This study covered financial management in the DEO's office in Wakiso district, challenges facing financial management in Education department in Wakiso district and the strategies to improve financial management in Education department in Wakiso district.

1.6.3 Time scope

This study considered a period of 10 years from 2009 to 2019: this is the period where Wakiso district local government has been increasing their budget towards education and the case of misappropriation of budgeted funding has been increasing. This study was also conducted for a period of 6 months from August 2019 to February of 2020.

1.7 Significance of the study

This study serves as a partial requirement for the award of a master's degree of business administration

This study highlights and indicates the challenges facing financial management and strategies of improving financial management in schools which can be used as a reference point by policy makers when making decisions and policies with regards to financial management in schools.

This study provides relevant information through its findings and recommendations which can be implemented by Ministry of Education and Sports, both private and governmental schools to curb the challenges facing financial management in schools and to improve financial management within school settings.

The study also contributes to the available body of knowledge through adding new information about the challenges facing financial management in schools and strategies on how to improve financial management within school settings which can be used by future researchers as a literature review point; furthermore it also guides future researchers by providing areas for further research to the future researchers

CHAPTER TWO:

LITERATURE REVIEW

2.0 Introduction

Financial literature suggests that optimal application and commitment towards financial management practices result in an increased performance of academic institutions. According to Hunjra (2010), the financially well-managed educational institutions are operationally efficient. This stands as a positive sign for investors and regulatory authorities. This chapter takes a critical look at both theoretical and empirical frameworks related to financial management in general and financial management in the senior high schools in particular.

2.1 Theoretical Review

This study was underpinned by incrementalism theory. The political scientist Charles Lindblom developed incrementalism in the mid 1950s. In public policy, incrementalism is the method of change by which many small policy changes are enacted over time in order to create a larger broad based policy change (Lindblom, 1959). This was the theoretical policy of rationality developed by Lindblom to be seen as a middle way between the rational actor model and bounded rationality, as both long term goal driven policy rationality and satisfying were not seen as adequate. This is precisely what brought about the school of thought termed incrementalism, for its supporters propounded that history was the best guide to organisational policy making for the future. Lindblom(1959) argued that his model was a better description of actual policy making and a better normative guide to how policies ought to be made than the rational-comprehensive model. When he originally put the model forward he did so with the assertion that the rational-comprehensive approach cannot be practised except for relatively simple problems, and even then only in a somewhat modified form. He put forward therefore an

alternative approach to decision making which he called the method of successive limited comparisons. The goal of incrementalism was for policy makers to avoid making changes before they really engaged and rationally thought through issues. However, the theory has been critiqued where it is noted that by only focusing incremental changes to policies and policy applications, organisations are in danger of missing the broader directions in fulfilling their mandate. It has also been critiqued in business for its failure to account for change which is based on the idea that expenses will run much as they did before. However, in business, that is rarely the case, and there are always variables (Vladeck, 2001).

The resource allocation in local authorities is riddled by politics and provides the underlying methods of incrementalism in the negotiations process of putting local authorities' priorities together (Williams, 1986). Looking at the Ugandan education budget, it's a back and forth negotiation between politicians and provides great insight of incremental change. Every year a new budget must be formed to allocate funds to USE and UPE schools. The amounts with which the funds are released and the budget is decided gradually change based on the importance as well as efficiencies and inefficiencies or priorities of the USE and UPE schools.

2.2 Empirical literature review

2.3 Financial Management

Financial management is a system of principles and methods for the development and implementation of managerial decisions associated with the formation, distribution and use of financial resources to ensure the necessary size and structure of assets in accordance with the goals and objectives of the enterprise (Khominich et al., 2016).

Fung (2012) defines financial management as being part of the decision-making, planning and control subsystems of an enterprise. It is considered to incorporate: the treasury function, which

includes the management of working capital and the implications arising from exchange rate mechanisms due to international competition. It also incorporates the evaluation, selection, management and control of new capital investment opportunities (Fung, 2012). Financial management practices are a collection of sufficient resources from the economy in an appropriate manner along with allocating and use of these resources efficiently and effectively. The practices include resource generation, resource allocation, and expenditure and resource utilization. There are several components of financial management and include financial planning and control, financial analysis, accounting information, management accounting (pricing and costing), capital budgeting and working capital management among others (Fung, 2012).

Ahmed et al. (2010) notes that financial management practices involve planning for the future of a business enterprise to ensure a positive cash flow. Financial management involves planning, organizing, directing and controlling the financial activities such as the procurement and the using up of funds of an enterprise. Therefore, from an institutional point of view, the process of financial management is associated with financial planning and financial control. Financial planning seeks to quantify various financial resources available and plan the size and timing of expenditures (Ahmed et al., 2010).

Financial management is absolutely critical to improving the quality of public service outcomes. It affects how funding is used to address national and local priorities, the availability of resources for investment and the cost-effectiveness of public services. Also, it is more than likely that the general public will have greater trust in public sector organizations if there is strong financial stewardship, accountability and transparency in the use of public funds (ACCA, 2010).

According to Bradley (2009), financial management is the area of business management, devoted to a judicious use of capital and a careful selection of sources of capital in order to enable a spending unit to move in the direction of reaching its goals. This definition points to the four essential aspects of financial management, they are; financial management is a distinct area of business management, Prudent or rational use of capital resources, Careful selection of the sources of capital and Goal achievement.

According to Karaseva (2015), financial management represents the process of formation, distribution and use of financial resources of the entity. This brief definition captures the essence of such a broad notion as financial management (Goryushkina et al., 2016).

Financial management simply means effectively managing utility's financial functions. The financial functions utility include accounting, policies and procedures, record-keeping and reporting systems, planning and forecasting practices, budgeting procedures, and financial-oversight responsibilities. The goal of good financial management is to ensure that utility is operated as a financially sustainable enterprise (RCAP, 2011).

With respect to the above authorities, the researcher can also deduce that financial management is the management of cash and how monies allocated to various department of organisation are accounted for. This ensures that owners of the organisation get a true view of the operations and management of the business. Though there are similarities in both manners and Pamela Peterson definition of financial management that is management and allocation of cash within the organization. The definition of Eugene Brigham and Louis Gapenskis deals with management of the general operations of the organisation. The researcher intends to consider Manners definition because it talks about acquisition of cash and its efficient allocation in the organization.

2.4 Challenges in financial management

Late disbursement of funds. In a statement released by the Ministry of Finance, Planning and Economic Development, government acknowledged that disbursement of the UPE capitation grant delays on technical grounds (Nakulima, 2018). The late disbursement of UPE capitation funds is greatly affecting the implementation of the UPE programme. Consequently, many UPE schools are struggling with the budgetary shortfall by either passing on the burden to their pupils in form of asking for development fees, or reduce spending on essential services and supplies like scholastic materials, hence compromising the quality of output. Majority of UPE schools already suffer from severe budget deficits every term and delays in receipt of UPE capitation grants makes schools' daily survival even more precarious. This makes planning by school administrations very unpredictable UPE schools are frequently forced to incur debts with local suppliers while waiting for the disbursement of UPE capitation grants. This not only results in a reduction in quality and quantity of services but also limits schools ability to organise and track their spending. As capitation grants are spent before disbursement, balancing of schools' budgets becomes increasingly difficult-if not impossible (Nakulima, 2018). However Nakulima (2018) did not specify whether the late disbursement of capitation grant, budgetary shortfall, reduced spending on essential services and supplies of scholastic materials were being experienced by government schools in Wakiso district. Thus this study aims at examining the financial challenges within schools in Wakiso district local government.

Incompetence of head teachers due to lack of adequate training and effectiveness in financial management. Matula, Mulwa and Kyalo (2018) conducted a study in Kenya to determine the effectiveness of financial management in schools where questionnaires were administered to secondary school principals. Based on the findings from this study, the researchers concluded that the principals' training influences financial management to a very large extent and there is a

very strong relationship between management training and effectiveness of financial management in secondary schools. Secondly from this study, the researchers concluded that the experience of a principal is very necessary in financial management and that there is a strong positive correlation coefficient between principals' experience and effectiveness of financial management. The study also revealed that to large extent the principals' education level influences effective financial management and there isa strong positive correlation between principals' education level and effectiveness of financial management in secondary schools (Matula et al., 2018).This study was not carried out in the context of schools in Wakiso district but rather it was carried out among secondary schools in Kitui County in Kenya which may not be the same case in schools within Wakiso district. Thus it is necessary for this study to examine the challenges in financial management in schools within Wakiso district.

Similarly,Miriti and Wangui (2014) looked into financial management in the context of training needs of public secondary school principals in Machakos County in Kenya. The study intended to suggest areas for development of effective training programs for principals in order to enhance prudent financial management of resources. On focus were 16 principals from public secondary in Masinga Sub-County. It was noted that financial management remained a challenge for most of the surveyed schools. Moreover, training programs on financial management were ineffective. The study recommended that effective financial management training programs should be developed based on the needs (Miriti and Wangui, 2014).However this study was also not carried out in the context of schools in Wakiso district but rather it was carried out among secondary school principals in Machakos County in Kenya. Thus, the propose study aims at examining financial management challenges in schools within Wakiso district which will also clarify

whether ineffective financial management training is one of the financial management challenges experienced by schools in Wakiso district.

Poor skilled man power and implementation machinery in public schools. According to a study conducted by Kaguri, Ibuathu and Kubaison (2014) to determine the financial management challenges facing implementation of free secondary education (FSE) in Imenti North District, Kenya. The study sought to address financial planning, reports and control challenges that need to be corrected in order to have an improved and sustainable FSE program. Data collected shows that in financial planning; budgeting is often done in either a caress fashion or not done at all with minimal involvement of education stakeholders in the budgetary process, financial reports are poorly prepared while auditing is done in an arbitrary way. Therefore for financial management to be successful, then planning and controlling should be interdependently linked. The authors recommended that there is need for improvement of policy tracking of resources to ensure proper, adequate and accountable utilization of resources budgeted for education in the right manner which can be done through external auditing or outsourcing of the services (Kaguri et al, 2014). However, this study was not carried in schools within Wakiso district and thus, there is need to examine whether poor skilled man power such as minimal involvement of education stakeholders in the budgetary process, poorly prepared financial reports and inadequate financial planning are among the financial challenges faced by schools in Wakiso district.

In addition, according to a study conducted by Lucas (2018) in Malawi to determine the challenges in education administration and management in primary schools revealed that the first of the challenges encountered are finance-related. They range from the shortage of office materials to abuse of funds by incumbent head-teachers among others. As regards to the shortage of materials, it stems from the fact that the District Education Management (DEM) grants less

funding to the school. This is also the case with all other schools in the district. The main reason is that funding from the Ministry of Education, Science and Technology (MoEST) to the school through the DEM's office is insufficient. Consequently, the DEM has to allocate the funds with extreme caution, considering schools that require urgent financial interventions at the expense of the basic necessities in all schools. The other main problem under finance is the administration of funds by the school itself. The records indicate that there is always abuse of funds by the head-teacher's office. Head-teachers at the school sometimes use school funds for their own personal affairs. This works in a vicious cycle with another main problem prevalent at the school – lack of transparency and accountability when channeling information to members of staff concerning funds and other related important information (Lucas, 2018). However, the study of Lucas (2018) was carried out among primary schools in Malawi which may not be the same case as the financial challenges being faced by schools in Wakiso district. Thus, there is a vacuum that this study seeks to fill by examining the challenges in financial management in schools in Wakiso district.

According to a study conducted in Zimbabwe by Tichaona et al. (2016), financial management remains a challenge in many schools because most managers lack proper training. Tichaona et al. (2016) reported that there are many principals and school governing board members who lack the necessary financial knowledge and skills and are placed under tremendous pressure because they are unable to work out practical solutions to problems. Furthermore, it was also reported that in many instances, principals and school governing board members have been subjected to forensic audits due to the mismanagement of funds through misappropriation, fraud, pilfering of cash, theft and improper control of school funds (Tichaona et al., 2016). However, this study was not carried out in the context of schools in Wakiso district, thus there is need to examine whether

misappropriation, fraud, pilfering of cash, theft and improper control of school funds are the financial management challenges that schools in Wakiso district face.

2.5 Strategies to improve financial management

According to a study conducted in philipine by Yunas(2014),effective supervision of educational expenditures such as keeping a balance between spending on teachers and instructional processes as well as expenditures on management and pupils ensures proper financial management control over both overspending and money lapsing. Furthermore, Yunas (2014) urge that school efficiency is affected by financial management skills of principals to receive, allocate and control financial resources. The efficient and timely utilization of financial resources will require the principal to be knowledgeable about such skills, which are significant in effective financial management (Yunas, 2014).However; this study was conducted in the division of Compostela Valley in Philipines. Thus, the propose study aims at examining the strategies to improve financial management in schools within Wakiso district.

Financial education is one of the strategies to improve financial management in schools, financial education is a process intended to increase the financial literacy level of people. With improved financial literacy, they can manage their money better, and thus financial education helps improve their financial management and well being (Investor and Financial Education Council, 2019).However, this study did not confirm whether financial education is one of the methods of improving financial management in schools in Wakiso district and it did not cover the strategies to improve financial management in schools in Wakiso district. Thus, there is a vacuum which the propose study intends to fill.

Balhao (2016) asserted that a person with the necessary financial knowledge and skills should be appointed at schools to generate funds and record it, under the supervision of the principal. The

current positions of financial personnel can be upgraded whereby their task should include sourcing and managing of funds. In addition, Lohrey (2016) asserted that strong internal controls, such as transaction authorization and documentation requirements increase accountability and decrease risks associated with financial practices. However, the studies carried out by Lohrey (2016) and Balhao (2016) did not indicate whether the aforementioned measures are effective in improving financial management in schools in Wakiso district, thus there is a knowledge gap about the strategies that can be used to improve financial management in schools within Wakiso district.

Kiyemba (2018) conducted a study to find out the determinants of financial accountability in Wakiso District Local Council. The study used a qualitative cross-sectional survey approach to describe the phenomena in terms of words instead of numbers in a shorter time. The study revealed that Strategies to induce effective financial accountability included; effective budgetary controls, strengthening the internal controls system, following legal systems like presentation and disclosure with IPSASs, improving personnel management systems, prioritizing community demands, improved funding and administrative justice can all induce financial accountability in the Wakiso District Local Government. The study also recommended that the local government should engage all its departments, recruit skilled staff, isolate politics from service delivery and adopt the provided legal financial management framework through the use of IPSASs to induce financial accountability in the district (Kiyemba, 2018). However, this study did not cover the strategies to improve financial management in schools within Wakiso district but rather the study recommended strategies to improve financial accountability in Wakiso district local government.

A study conducted by Ackom (2015) to examine financial management practices of Senior High Schools (SHS) in Techiman municipality in the Brong Ahafo Region of Ghana recommended

that, school heads should be equipped with basic financial skills to enhance their capacity to effectively manage the finances of the schools they manage. However, this study was conducted in Ghana and did not cover the strategies to improve financial management in schools in Wakiso district. Thus, there is a vacuum which the propose study intends to fill.

A study conducted by Kimani, Ngugi and Munge (2016) to determine the factors influencing financial management in public secondary schools in Nakuru county in Kenya highlighted that public secondary schools should have effective budget management mechanisms and strong financial controls to ensure proper financial management in schools since budget management and financial controls positively and significantly influence financial management (Kimani et al, 2016). This study was conducted in Kenya and it did not cover the strategies to improve financial management in schools in Wakiso district. Thus, there is a vacuum which the propose study intends to fill through examining the strategies to improve financial management in schools in Wakiso district.

CHAPTER THREE:

RESEARCH METHODOLOGY

3.0 Introduction

The chapter discussed the different steps to be followed by the researcher so as to explore each of the study of objectives of this research. The chapter presented the research design, population of the study population, sample size and sampling techniques, data collection methods and instruments, data quality control, data collection procedure and data analysis.

3.1 Research Design

This study used a cross sectional research survey design which aim at gathering data from many respondents at a given moment (Marshall and Rossman, 2016).A cross sectional study design was used to enable the researcher collect data at a point in time Sekaran (2003).This study utilized the quantitative research approach. The quantitative approach enabled easy analysis through the use of frequency tables and measures of central tendencies.

3.2 Study Population

The study population comprised of the District Education Officer (DEO) and the head teachers of all the government schools in Wakiso district. According to Platinum Media Limited (2019), there are 348 government schools in Wakiso district and one district education officer. Therefore the target population of the study was 348 schools and one district education officer.

3.3 Sample Size and Sampling Techniques

The sample size was determined from the study population by the use of Morgan and Krejcie (1970) sample size determination table. According to Morgan and Krejcie, for a target population of 349, the required sample size was 182. Thus the researcher selected 182 schools to participate in the study.

The research study used simple random sampling. Simple random sampling can be employed in a predicament where every person has the same opportunity of being chosen to take part in the study (Mugenda & Mugenda, 1999). The researcher therefore used simple random sampling for selecting schools in the study. Random numbers were assigned and written from 1 up to 349, folded up, mixed thoroughly then 182 were picked. In this case every name had the same opportunity of being picked.

3.4 Data collection instrument

3.4.1 For objective 1

The study used self-administered questionnaires which were distributed to the head teachers of the selected schools and the DEO. The rationale for choosing this tool is that it is easy to analyze (Mugenda & Mugenda, 1999). The questionnaire contained a 5 point Likert scale ranging from 5 (strongly agree) to 1 (strongly disagree), in order to provide reliable responses.

3.4.2 For objective 2 & 3

Secondary information was obtained using document reviews and since a lot of documents were reviewed, a checklist was developed to summarize information reviewed. The checklist had a list and type of documents that was reviewed, source and summary information generated from it.

3.5 Validity and Reliability

Copies of the data collection tools drawn in line with the study objectives were given to two Makerere University Business School supervisors to establish the face validity of the instruments in terms correct the phrasing, clarity and edit the words in the items. Content validity index (C.V.I) was employed to find out how the questionnaire measures what it is intended to measure. The content validity index (C.V.I) was calculated by taking into account the number of items

rendered relevant that were divided by total number of items in the instrument. Overall, the result was above 0.7, to be acceptable as valid (Amin, 2005).

Reliability refers to a measure of the level consistency of an instrument (Chronbach, 1953). In this study, reliability was established by executing a pretest of the questionnaire on 5 respondents and then calculating the Cronbach's alpha coefficient. However, De Vellis (1991) noted that reliability was tested to get a value of at least 0.70 which is recommended.

3.6 Data Collection Procedure

The researcher obtained permission from Makerere University Business School and the Wakiso District Local Government. The questionnaires were given out to the sample respondents by the researcher and later picked to avoid disruptions on the respondents' programs. Respondent anonymity was determined by assigning questionnaires unique numbers which can be interpreted by the researcher. Only the researcher understood the codes on the questionnaires hence ensuring respondent confidentiality. A clear explanation was given to respondents as to how they are to benefit from the research. All these were aimed at ensuring a high response rate.

3.7 Ethical Considerations

Ethical considerations mean morality and values that show integrity captured throughout research process (Hammersley & Traianou, 2012). There are very many ethical considerations that are always undertaken in research studies (Hammersley & Traianou, 2012) such as getting prior permission and consent from the study participants. The researcher got prior approval from Wakiso District Local Government.

Additionally, all the respondents were alerted in advance on the aim the current study. The participants were alerted concerning their right to pull out from the study in case of violation of rights.

The participants were informed that the information collected from them will be confidential and will not be exposed to third parties without permission. Researcher bias was dealt with by use of research assistants especially during the data collection process.

3.8Data Analysis

Objective one

Statements regarding financial management in schools were developed in the questionnaire and the respondents were subjected to response in writing by scoring their level of agreement or disagreement with each of the statements which were categorized as strongly agree (5), agree (4), neither agree nor disagree (3), disagree (2), strongly disagree (1). SPSS software version 20.0 was used to generate frequencies and mean values to each of the statements with regards to financial management in schools. The mean values were used to describe the financial management within schools in Wakiso. Statements with a mean value greater than average mean value of all statements representing financial management was considered as a good financial management. The analyzed quantitative data was presented in a tabular form.

Objective two and three

The gathered data from the various secondary data sources was compared in order to provide a better understanding of the collected data, the process of comparing data involved comparing results from national level to those obtained from district level. The process of comparing data involved examining pattern of the data, identifying outlying results in the data, and comparison of data to experiences at Wakiso district and finally identifying results in the data that aren't so familiar within the Ugandan context. The analyzed quantitative data was presented in a tabular form.

CHAPTER FOUR:

DATA ANALYSIS, PRESENTATION AND INTERPRETATION OF FINDINGS

4.0 Introduction

This chapter is comprised of the presentation, interpretation and analysis of findings. It includes descriptive statistics which show the results as tested by the objective of the study which were; To examine financial management in schools in Wakiso district; To examine the challenges facing financial management in schools in Wakiso district; To examine the strategies to improve financial management in schools in Wakiso district

4.1 Response rate

A total of 182 questionnaires were distributed to 182 respondents and 175 questionnaires were fully and duly completed and returned. Thus the response rate of the study was 96.15% which is suitable to draw valid and reliable conclusions. This is consistent with Amin (2005) assertions, which stated that a response rate of 70% and above is representative of the population, and can be relied on to draw valid conclusions.

4.2 Social demographic characteristics

This section presents findings of the study concerning gender of respondents, highest level of education of respondents, age of respondents, and respondents' years of experience in school and marital status of the respondents. The findings are presented in form of pie chart, bar graph and column graph.

4.2.1 Gender of respondents

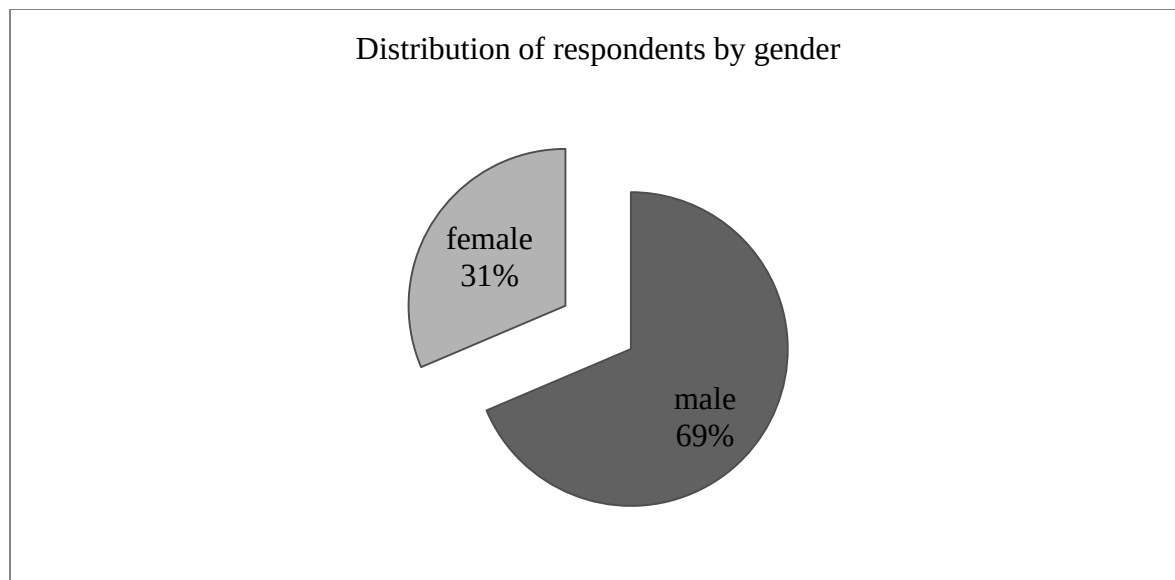


Figure 1: Gender of respondents

Source: Primary data

The majority of the respondents were male (69%) and 31% of the respondents were female. This study finding implies that the responses of the study were not biased in regards to gender of respondents.

4.2.2 Highest level of education of respondents

From the figure below, a total of 79.4% of the respondents had bachelors as the highest level of education attained, followed by 13.1% of the respondents who had others as the highest level of education, and lastly 7.4% of the respondents had masters as the highest level of education. This finding implies majority of the respondents could read and write and thus were in position to self-administer the data collection tool. Furthermore, it also implies that responses of the study were not biased concerning level of education.

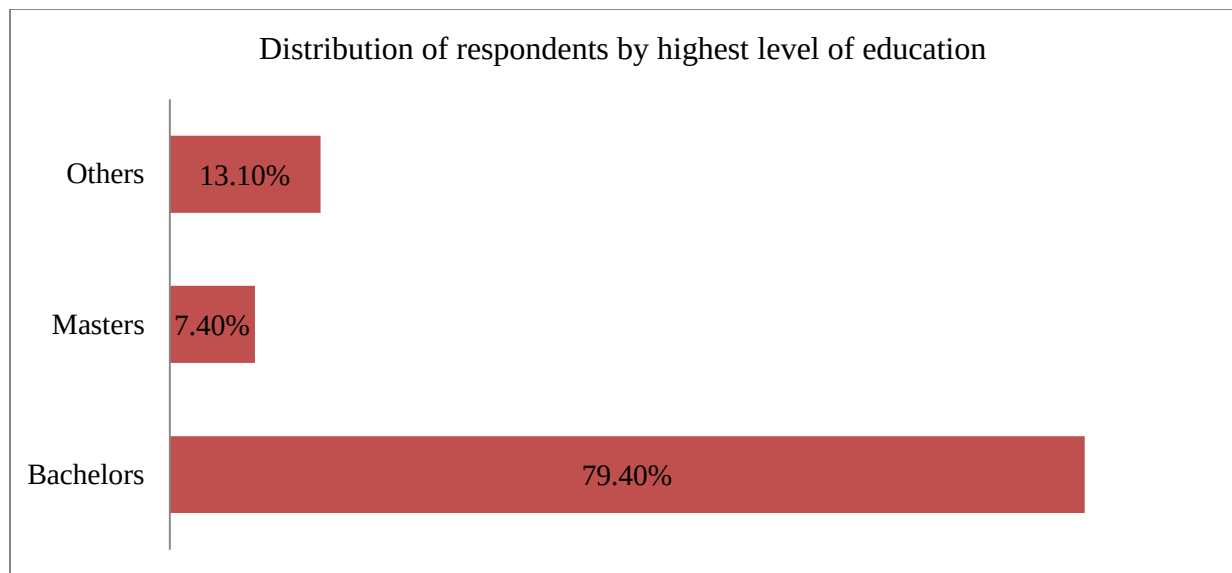


Figure 2: Highest level of education of respondents

Source: Primary data

4.2.3 Marital status of respondents

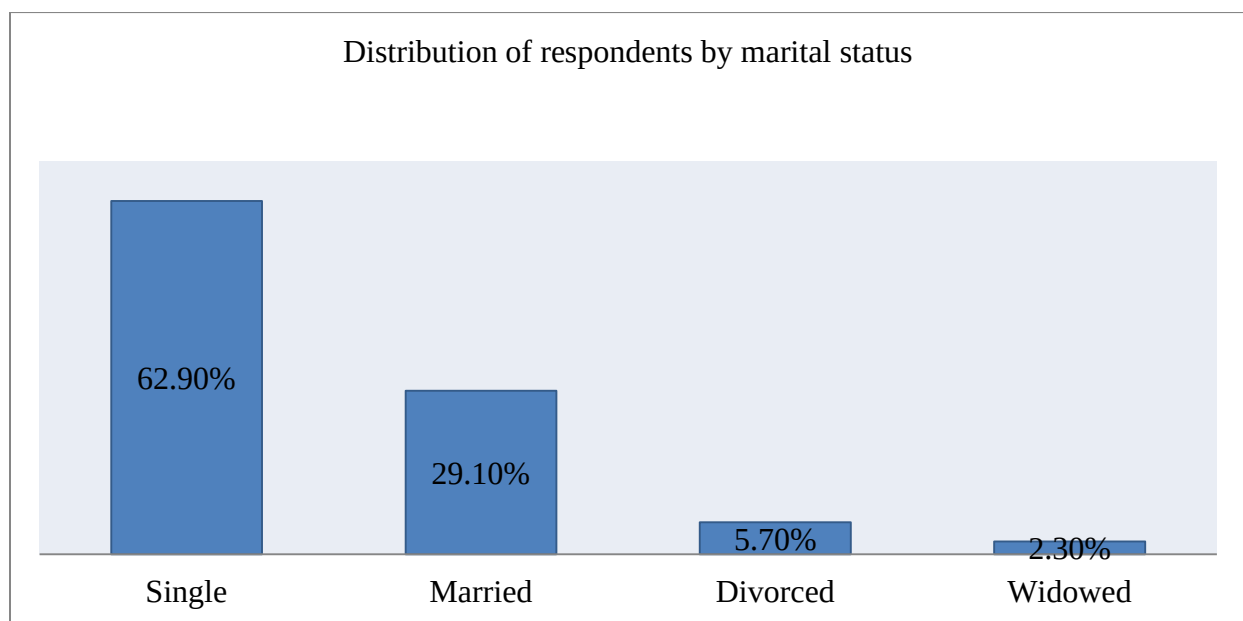


Figure 3: Marital status of the respondents

Source: Primary data

Majority (62.9%) of the respondents was single, 29.10% of the respondents were married, 5.7% of the respondents were divorced, and lastly 2.30% of the respondents were widowed. This finding implies that the responses of the study were not biased in regards to marital status of the respondents.

4.2.4 Age group of the respondents

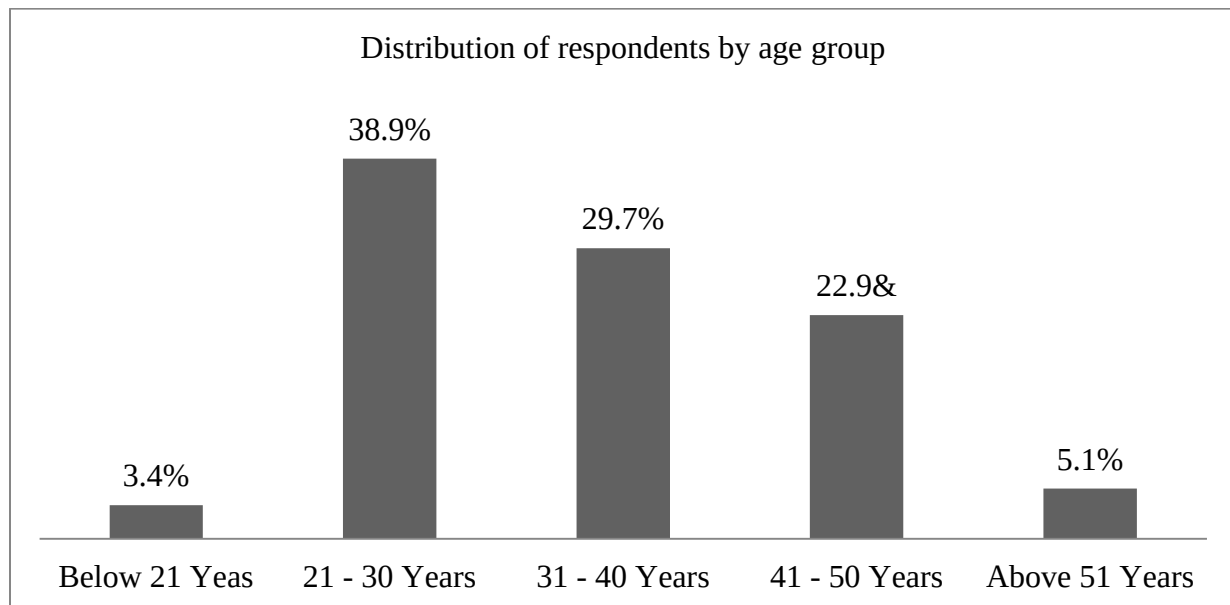


Figure 4: Age group of respondents

Source: Primary data

A total of 38.9% of the respondents were between 21-30 years, followed by 29.7% of the respondents who were between 31-40 years, followed by 22.9% of the respondents who were between 41-50 years, followed by 5.1% of the respondents who were above 51 years. In addition, 3.4% of the respondents were below 21 years.

4.2.5 Respondents' years of experience in school

Majority (53.7%) of the respondents had experience of 6-10 years and above in school, 28% of the respondents had experience of above 10 years in school, 17.1% of the respondents had

experience of 1-5years in school, and 1.1% of the respondents had experience of less than a year in school. This implies that majority of the respondents were in position to give valid responses and the responses of the study were not biased concerning experience of respondents in the organization.

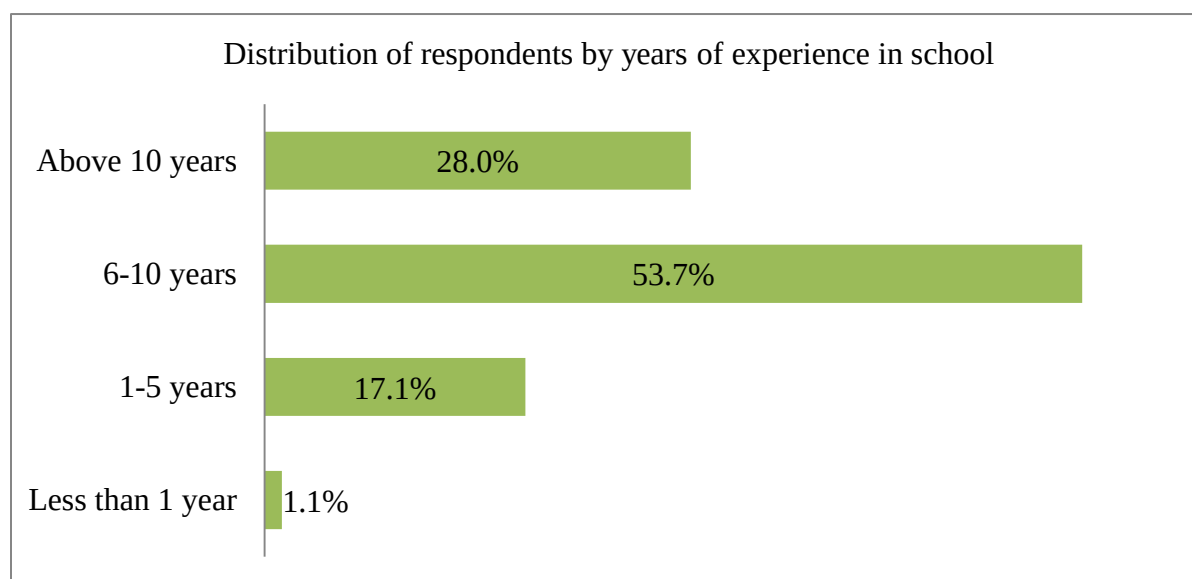


Figure 5: Distribution of respondents by years of experience in school

Source: Primary data

4.3Financial management practices in schools in Wakiso district

This section presents the findings of the study based on primary data collected. It is subdivided into financial performance, financial control and financial management as the elements of financial management.

4.3.1 Financial control

The result in the table below were generated using the scale coded such as 1 up to 5 which represents (Strongly Disagree, Disagree, Not Sure, Agree, Strongly Agree) ranging from (1, 2, 3, 4 and 5) respectively. From the table a mean tabulation was used to present the results as

presented. A mean between 1.00-2.60 shows disagreement, a mean between 2.61-3.40 shows that respondents were undecided, and a mean between 3.41-5.00 shows agreement.

Table 4.1: Descriptive Statistics on financial control

PARTICULAR	N	Min	Max	Mean	SD
Wakiso District Local Government always ensures that the vote is put to the most appropriate use	175	1	5	4.37	0.874
Some finances are usually used for other purposes than the intended objective	175	1	5	3.67	0.730
Wakiso District Local Government finances are usually well audited before they are approved for use	175	1	5	3.17	0.925
External auditors normally audit the use of finances	175	1	5	3.39	0.877
AVERAGE MEAN				3.65	

Source: Primary data

The findings in the table above revealed that an average mean of **3.65** was got which meant that majority of the respondents agreed with the nature of financial control. The study findings also show that Wakiso District Local Government always ensures that the vote is put to the most appropriate use with a mean of 4.37. The results in the table above also indicate that some finances are usually used for other purposes than the intended objective with a mean of 3.67. Further, the study findings also show that respondents were uncertain whether Wakiso District Local Government finances are usually well audited before they are approved for use with a mean of 3.17. The findings also indicate that respondents were uncertain whether external auditors normally audit the use of finances with a mean of 3.39.

4.3.2 Financial management

The result in the table below were generated using the scale coded such as 1 up to 5 represents (Strongly Disagree, Disagree, Not Sure, Agree Strongly Agree) ranging from (1, 2, 3, 4 and 5)

respectively. A mean between 1.00-2.60 shows disagreement, a mean between 2.61-3.40 shows that respondents were undecided, and a mean between 3.41-5.00 shows agreement.

Table 4.2: Descriptive Statistics on financial management

PARTICULAR	N	Min	Max	Mean	SD
Wakiso District Local Government always ensures the finances are available on time	175	1	5	4.00	0.719
There are some (few) instances when funds in my department can be spent outside the set regulations	175	1	5	3.86	0.814
The reporting process is usually done by user departments	175	1	5	3.65	1.088
The reporting process is usually done with no wasted resources	175	1	5	3.82	0.607
The local government activities are usually reported as planned	175	1	5	3.82	0.607
Wakiso District Local Government has clear reporting mechanisms	175	1	5	4.19	0.641
AVERAGE MEAN				3.89	

Source: Primary data

The findings in the table above revealed that an average mean of **3.89** was got which meant that majority of the respondents agreed with the nature of financial management. The study findings also show that Wakiso District Local Government always ensures the finances are available on time with a mean of 4.00. The results in the table above also indicate that there are some (few) instances when funds in my department can be spent outside the set regulations with a mean of 3.86. Further, the study findings also show that the reporting process is usually done by user departments with a mean of 3.65. The findings also indicate that the reporting process is usually done with no wasted resources with a mean of 3.82. The study findings also show that local government activities are usually reported as planned with a mean of 3.82. Further, the study findings also show that Wakiso District Local Government has clear reporting mechanisms with a mean of 4.19.

4.4 Challenges facing financial management in schools in Wakiso district

The following challenges were discovered through a review of secondary documents; Limited sources of funding, delays in funds releases, influence from stakeholders, poor record management, poor financial management, poor financial planning and budgeting, frequent changes in policy regarding flow of funds from central government to local government, Fraud and theft (Corruption), lack of financial skills, weak supervision and fee defaulting by students and pupils as reflected in Table 4.4 below.

Table 4.3: Challenges facing financial management in schools

Emerging themes	Sample (s) quotation
Limited sources funding	“Schools have no other sources of fundingaprt from fees and government funds” (Mukama. 2007) “Shortage of budget allocating by other stakeholders (i.e., community participation, school internal income” (Yizengaw&Agegnehu, 2021)
Delays in funds releases	“In the past I have been forced to acquire some goods and services on credit. At times it is a great challenge identifying a supplier who can fully trust you in order to give you goods on credit because out there the public perceives that schools have money. All this mess has been brought about by the fact that the government disburses the funds to schools late” and “the school does not request its budget within the schedule of the finance office” (Yizengaw&Agegnehu, 2021) “Late submission of books of accounts and thus delay of funds”(Magak, 2013) Delays make it difficult for Head Teachers to predict and plan for the arrival of monthly releases or even to differentiate and identify each monthly release” (Diarra, 2003)

Influence form stakeholders	“Influence from sponsors 16 (72.7%)” (Wasiche, Mwebi&Ajowi, 2018)
Poor record management	“Lack of complete range of accounting books at 16(66.7%) and,poor recording keeping at 16(66.7%)” (Wasiche, Mwebi&Ajowi, 2018) “Problem of reporting and documenting financial activities of the school” (Yizengaw&Agegnehu, 2021) “Poor record keeping, inability to keep records of financial transactions” (Magak, 2013) “The fact that accounts are not properly managed is exacerbatedby the lack of provision at the district level to provide and monitor accountability of UPE Funds” (Diarra, 2003)
Poor financial management	“Limitation of disseminating financial management to concerned bodies on time” (Yizengaw&Agegnehu, 2021) “Poor financial budget reporting system by the school according to time schedule” (Yizengaw&Agegnehu, 2021)
Poor financial planning and budgeting	“Poor financial budget planning of school” (Yizengaw&Agegnehu, 2021) “Inadequate budgetary skills of head teachers” (Magak, 2013) “Districts do not make UPE Budgets on the basis of enrolment figures” (Diarra, 2003)
Frequent changes in policy	“Changes in policy regarding flow of funds at 12 (50%)” (Wasiche, Mwebi&Ajowi, 2018)
Fraud and theft (Corruption)	Fraud and theft at 12(50%)” (Wasiche, Mwebi&Ajowi, 2018) “Lack of transparency on financial activities for the school community” (Yizengaw&Agegnehu, 2021)

	“District authorities retain some UPE funds on their accounts” (Diarra, 2003) and “Another problem is the lack of transparency by Head Teachers who are further discouraged by lack of acknowledgement of accountability Reports by the DEO” (Diarra, 2003)
Lack of financial skills	“Lack of financial skills 12(50%) and unqualified accounts clerks at 10 (41.7%)” (Wasiche, Mwebi&Ajowi, 2018) “most heads lacked the accounting literacy required for effective management of school finances” (Tichano et al., 2014) “Lack of adequate skilled accountant personnel in relation to financial management” (Yizengaw&Agegnehu, 2021) coupled with “lack of experience among school accountant personnel and other finance workers” (Yizengaw&Agegnehu, 2021) “Inadequate training of head teachers in accounting and unqualified bursars and accounts clerks” (Magak, 2013) “Lack of capacities, the time consuming accountability process and the fact that most chairmen of school management committees (SMC) are illiterate and often give blanket approvals to SHTs requests” (Diarra, 2003)
Weak supervision	”there was little or no supervision at all from the Ministry of Primary and Secondary Education finance department personnel on financial management issues” (Tichano et al., 2014) “Lack of control and follow up from Bahir Dar city administration, education and finance office” (Yizengaw&Agegnehu, 2021)

	“Irregular schools audit” (Magak, 2013)
Fee defaulting	“Fee defaulting”(Magak, 2013)

Source:Secondary data reviewed by the researcher

4.5 Strategies to improve financial management in schools in Wakiso district

From secondary sources reviewed, the following strategies were established; seeking for government support in terms of lobbying for funding, conducting capacity building to enhance financial management skills, strengthening supervision by stakeholders such as Ministry of Education and Sports, and lastly implementing effective Budgetary control mechanisms as shown in Table 4.5 below.

Table 4.4: Strategies to improve financial management in schools

Emerging themes	Sample (s) quotation
Government support	“Government should aid schools in terms of funding” (Mukama, 2007) “Lobbying from Government for more money”(Bwanika, 2020)
Capacity building	“Capacity building programmes for heads of schools, deputy heads as well as members of the school development Committees” (Tichano et al., 2014) “Teachers training colleges and universities restructure their curriculum to include in depth coverage of financial accounting, budgeting and auditing as a way of preparing head teaches for financial management roles” (Magak, 2013) “Capacity building measures to enhance the management and implementation of the decentralizedProgram in schools”(Diarra, 2003)
Strengthening supervision	“Ministry of Primary and Secondary Education should increase both announced and unannounced visits to schools to monitor the use of finances in the schools” (Tichano et al., 2014) “Government should employ more auditors to ensure timely audit of

Emerging themes	Sample (s) quotation
	schools books of accounts. Such auditors may train the head teachers, deputy head teachers, bursar's accounts clerks and storekeepers in financial management. Increased number will ensure that advisory audit is enhanced hence realizing prudent financial management" (Magak, 2013)
Effective Budgetary control mechanisms	"Establishing budgetary controls and all school stakeholders ought to be involved in the budgetary process" (Yizengaw&Agegnehu, 2021)

Source: *Secondary data reviewed by the researcher*

CHAPTER FIVE

DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

5.0 Introduction

This chapter delineates discussion of findings, conclusion and recommendations of the study based on the findings disclosed in chapter 4. It is structured based on the flow of the specific objectives of the study.

5.1 Discussion

This section compares the findings of the present study with the literatures disclosed in this current study. It is structured based on the flow of the specific objectives of the study.

5.1.1 Financial management practices in schools in Wakiso district

The present study finding which shows that majority of the respondents agreed with the statement that the view of the different stakeholders are usually considered during the financial planning process agrees with notion of Fung (2012) who postulates that financial management practices incorporates the facets of financial planning. In addition, the present study finding which discloses that the financial planning process usually takes into consideration the planning aspect and all stakeholders are consulted also supports the assertion of Fung (2012) who indicated that one of the core elements of financial management practices encompasses financial planning. More so, the current study finding which shows that majority of the respondents surveyed agreed with the statement that Wakiso District Local Government financial planning process is usually inclusive in nature also concurs with contention of Ahmed et al (2010) where the scholars demonstrated that financial management practices involve planning for the future of a business enterprise to ensure a positive cash flow.

Likewise, the current study finding which shows that majority of the respondents agreed with the statement that Wakiso District Local Government finances are usually well audited before they are approved for use corroborates the notion of (RCAP, 2011) which shows that financial management practices include elements of financial oversight responsibility which in the present study it is connoted by auditing of fiancés of Wakiso District Local Government. In the same note, the present study finding which shows that majority of the respondents surveyed agreed with the statement that external auditors normally audit the use of finances also supports the contention of (Ahmed et al., 2010) where the scholars proffered that financial control is pivotal aspect of financial management practices which in this study it was conceived to be anchored on antecedent of auditing. Further, the study finding which shows that majority of the respondents agreed with the statement that Wakiso District Local Government finances are usually well audited before they are approved for use is also in line with the contention of Fung (2012) who demonstrated that financial control which can be looked at in terms of auditing fiancés before approval is one of the key dimensions of financial management practices.

Similarly, the present study finding which shows that majority of the respondents agreed with the statement that Wakiso District Local Government has clear reporting mechanisms corroborates with the conceptualization of financial management practices by RCAP (2011) where financial management was construed as one of the dimensions of financial management practices. More so, the present study finding which shows that the local government activities are usually reported as planned as conforms the notion postulated by RCAP (2011) that financial management practices encompass financial management.

5.1.2 Challenges facing financial management in schools in Wakiso district

The present study finding which shows that late releases of funds is one of the challenges experienced is in line with the findings of a study undertaken by (Nakulima, 2018) where the researcher discovered that late disbursement of UPE funds greatly hampered implementation of UPE.

In addition, the present study finding which discloses lack of financial skills among staff administrators is in sync with the results of a study conducted by Matula et al. (2018) where it was also established that inadequate financial management skills in terms of incompetence of head teachers due to lack of adequate training and effectiveness in financial management as one of the inhibitors of good financial management practices in schools. In addition, this present study finding also concurs with the results of a study done by Tichaona et al. (2016) which also indicated that financial management remains a challenge in many schools because most managers lack proper training and adequate financial management knowledge.

Further, the present study finding which shows that poor financial management and poor financial planning and budgeting are some of the challenges faced by schools also supports the findings of a study done by Kaguri et al. (2014) where the scholars found out that also budgeting in a careless manner compounded with little involvement of stakeholders aggravated by poorly prepared financial reports were hindrances of adequate financial management practices in Kenyan schools.

In addition, the present study finding which shows Fraud and theft (Corruption) as one of the challenges experienced agrees with results of a study done by Lucas (2018) which indicated that abuse of funds by the head-teacher's office compounded by lack of transparency and accountability were impediments towards adequate financial management practices. More so, the

present study which also shows that limited sources of funds is a challenge towards financial management practices is in line with the results of a study done by Lucas (2018) which indicated that schools experience shortages of materials such as funds.

5.1.3 Strategies to improve financial management in schools in Wakiso district

The present study finding which shows that strengthening of supervision can improve financial management in schools supports the findings of a study done by Yunas (2014) where it was suggested that for better financial management practices, effective supervision of expenditure is a prerequisite.

In addition, the present study finding which delineates that capacity building in terms of financial management skills also agrees with the results of a study undertaken by Yunas (2014) which indicated to an educational institution to have effective financial management practices, significant capacity building of staff in financial management ought to be implemented to enhance financial management skills of the staff. Similarly, the present study finding which delineates that capacity building in terms of financial management skills improves financial management in schools also agrees the results of a study done by Investor and Financial Education Council(2019) where it was demonstrated that financial education is one of the strategies to improve financial management in schools since it increases the financial literacy level of people which in turn helps improve their financial management and wellbeing (Investor and Financial Education Council, 2019).

Likewise, the present study finding which shows that implementing effective Budgetary control mechanisms improves financial management in schools concurs with the findings of a study done by Kimani, Ngugi and Munge (2016) where it was also demonstrated that effective budget management mechanisms and strong financial controls ensures proper financial management in

schools since budget management and financial controls positively and significantly influence financial management. The present study which shows that implementing effective Budgetary control mechanisms improves financial management in schools also agrees with the results of a study done by Kiyemba (2018) where it was also discovered that effective budgetary controls and strengthening the internal controls system can all induce financial accountability in the Wakiso District Local Government. Further, the current study which shows that implementing effective Budgetary control mechanisms improves financial management in schools also agrees with findings of Lohrey (2016) which showed that strong internal controls, such as transaction authorization and documentation requirements increase accountability and decrease risks associated with financial practices.

5.2 Conclusion

This section is presented based on the flow of the specific objectives of the study and on the findings of the study.

5.2.1 Financial management practices in schools in Wakiso district

This study concludes that Wakiso District Local Government financial planning process is usually inclusive in nature, the financial planning process usually takes into consideration the planning aspect and all stakeholders are consulted,

In addition, this study also concludes that Wakiso District Local Government always ensures that the vote is put to the most appropriate use and external auditors normally audit the use of finances, and Wakiso District Local Government finances are usually well audited before they are approved for use.

Further, this study also concludes that Wakiso District Local Government has clear reporting mechanisms, Wakiso District Local Government always ensures the finances are available on

time, the local government activities are usually reported as planned, the reporting process is usually done with no wasted resources and the reporting process is usually done by user departments.

5.2.2 Challenges facing financial management in schools in Wakiso district

This study concludes that the following financial management challenges are faced; limited sources funding, delays in funds releases, influence from stakeholders, poor record management, poor financial management, poor financial planning and budgeting, fraud and theft (Corruption), lack of financial skills, weak supervision, and fee defaulting.

5.2.3 Strategies to improve financial management in schools in Wakiso district

This study concludes that the following strategies can improve financial management in schools; Government support in terms of funding, conducting capacity building to enhance financial management skills, strengthening supervision by stakeholders such as Ministry of Education and Sports, and lastly implementing effective Budgetary control mechanisms.

5.3 Recommendations

This section provides suggestions for best course of action to improve financial management practices in schools in Wakiso district based on the findings of the study.

This study recommends that Wakiso District Local Government should; always ensure that the vote is put to the most appropriate use, and External auditors should always normally audit the use of finances.

This study also recommends that Wakiso District Local Government should always ensure the finances are available on time and Wakiso District Local Government should always emphasize clear reporting mechanisms.

This study also recommends that Wakiso District Local Government can improve financial management in schools through; seeking for increased government support in terms of funding, conducting capacity building to enhance financial management skills, strengthening supervision by stakeholders such as DEOs, Ministry of Education and Sports, and lastly implementing effective Budgetary control mechanism

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APPENDIX

Appendix I: Questionnaire

Dear respondent,

I am Ngiri Andrew (REG: 2017/HD10/2387U), a student of Makerere University Business School, pursuing a Masters of Business Administration. I am conducting a study on “Examining financial management in schools; a case of Wakiso district Local Government”. You are kindly requested to participate in this study. Be assured that the information obtained shall be used for academic purposes only and will be treated with utmost confidentiality. Your positive response will be helpful in the research project and highly appreciated.

SECTION A: BIO DATA

A1: Age group of the respondent

- 1. Below 21 ☐
- 2. 21 - 30 ☐
- 3. 31 - 40 ☐
- 4. 41 - 50 ☐
- 5. Above 51 ☐

A2: Sex of the respondent

- 1) Male ☐
- 2) Female ☐

A3: Marital status of the respondent

- 1) Single ☐
- 2) Divorced ☐
- 3) Married ☐
- 4) Widowed ☐

A4: Highest level of Educational

- 1) Bachelors ☐
- 2) PhD ☐
- 3) Masters ☐
- 4) Others ☐ Specify.....

A5. For how long have you been working in this organization?

- 1) Less than 1 year ☐
- 2) 6 - 10 years ☐
- 3) 1 - 5 years ☐
- 4) above 10 years ☐

SECTION B

Tick appropriately in the given table below as labelled in the columns:

Strongly Agree (5), Agree (4), Neutral (3), Disagree (2), and Strongly Disagree (1)

N.B. Where, you requested to write an opinion, use space provided on the question.

FP: Financial Planning

Item	Statement	1	2	3	4	5
FP1	Wakiso District Local Government employees participate in the entire the financial planning process					
FP2	The view of the different stakeholders are usually considered during the financial planning process					
FP3	The financial reports are generated by the different departments and harmonised					
FP4	Wakiso District Local Government financial planning process is usually inclusive in nature					
FP5	The financial planning process usually takes into consideration the planning aspect and all stakeholders are consulted					

FC2: Financial Control

Item	Statement	1	2	3	4	5
FC1	Wakiso District Local Government always ensures that the vote is put to the most appropriate use					
FC2	Some finances are usually used for other purposes than the intended objective					
FC3	Wakiso District Local Government finances are usually well audited before they are approved for use					
FC4	External auditors normally audit the use of finances					

FR: Financial management

Item	Statement	1	2	3	4	5
FR1	Wakiso District Local Government always ensures the finances are available on time					
FR2	There are some (few) instances when funds in my department can be spent outside the set regulations					
FR3	The reporting process is usually done by user departments					
FR4	The reporting process is usually done with no wasted resources					
FR5	The local government activities are usually reported as planned					
FR6	Wakiso District Local Government has clear reporting mechanisms					

Appendix II: Morgan and Krejcie (1970) table

<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>	<i>N</i>	<i>S</i>
10	10	220	140	1200	291
15	14	230	144	1300	297
20	19	240	148	1400	302
25	24	250	152	1500	306
30	28	260	155	1600	310
35	32	270	159	1700	313
40	36	280	162	1800	317
45	40	290	165	1900	320
50	44	300	169	2000	322
55	48	320	175	2200	327
60	52	340	181	2400	331
65	56	360	186	2600	335
70	59	380	191	2800	338
75	63	400	196	3000	341
80	66	420	201	3500	346
85	70	440	205	4000	351
90	73	460	210	4500	354
95	76	480	214	5000	357
100	80	500	217	6000	361
110	86	550	226	7000	364
120	92	600	234	8000	367
130	97	650	242	9000	368
140	103	700	248	10000	370
150	108	750	254	15000	375
160	113	800	260	20000	377
170	118	850	265	30000	379
180	123	900	269	40000	380
190	127	950	274	50000	381
200	132	1000	278	75000	382
210	136	1100	285	1000000	384

Note.—*N* is population size.

S is sample size.

Appendix III: Research budget

ITEM	DESCRIPTION	UNITS	UNIT	AMOUNT
Stationary	This will support in the process of writing	L.S	L.S	150,000
Research Assistants	These will be helpful in the data collection process	1	50,000	500,000
Transport	For both the Research Assistants and the researcher	L.S	L.S	300,000
Secretarial services	This will entail all forms of typing, editing and other secretarial services	L.S	L.S	100,000
Printing	To print draft copies and final copies	L.S	L.S	200,000
Binding	This is mainly for the final copies of the proposal and report.	L.S	L.S	100,000
Umbrella's	These will help in saving time mostly in the field and guarding against rain which may spoil documents	2	30,000	20,000
Airtime	This will support the communication between the research team and respondents.	2	40,000	80,000
Meals	Meals while in the field	L.S	L.S	300,000
Miscellaneous	Other unforeseen costs	L.S	L.S	400,000
Data entry	Entering data into the SPSS interface	L.S	L.S	400,000
Data analysis	Analyzing primary data	L.S	L.S	1,000,000
	TOTAL COSTS			3,550,000/=

Appendix IV: Research work plan

No.	ACTIVITY	IMPLEMENTATION SCHEDULE											
		1 st & 2 nd Month				3 rd & 4 th Month				5 th & 6 th Month			
		Week											
		1&2	3 & 4	5 & 6	7 & 8	9& 10	11 & 12	13 & 14	15 & 16	17 &18	19 & 20	21 & 22	23 & 24
1.	Introduction												
2.	Literature Review												
3.	Methodology												
4.	Designing of instruments												
5.	Editing of the final copy												
6.	Proposal submission												
7.	Data collection												
8.	Data processing and analysis												
9.	Compilation of the report												
10.	First draft of the report												
11.	Proof reading and editing												
12.	Submission of Research report												