

# **FINANCIAL MANAGEMENT STRATEGIES AND SCHOOL PERFORMANCE IN GOVERNMENT SECONDARY SCHOOLS IN LUUKA DISTRICT, UGANDA**

**RONALD MAGONGO**

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## DECLARATION

I Ronald Magongo with registration number RM22/MUC/MED/002 hereby declare that this is my original work, is not plagiarized and has not been submitted in any other institution for any award.

Signature:  Date: 5/08/2025

## APPROVAL

I acknowledge that this Research dissertation titled financial management strategies and school performance in government secondary schools in Luuka District, Uganda , has been done under my supervision and guidance. It satisfies the partial fulfilment for the award of a Master Degree of education in Educational Management and Administration of Uganda Christian University.

Sign:.......... Date: 5/08/25.....

DR. Hannah Gidudu Lunyolo

Supervisor

## DEDICATION

This dissertation is dedicated to my beloved family members and friends.

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I express my praise and special thanks to the Almighty God for the blessings to complete study. My sincere complement goes to Dr. Hannah Gidudu for her continued guidance and encouragement during my research study. May the good Lord bless her.

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## ABBREVIATIONS AND ACRONYMS.

AP	:	Advanced programme
APL	:	Adaptable Program Lending
CSR	:	Corporate Social responsibility
CVI	:	Content Validity Index
ESSA	:	Every Student Succeeds Act.
FPE	:	Free Primary Education
GET Fund	:	Ghana Education Trust Fund.
LMS	:	Local Management of Schools.
MOES	:	Ministry of Education and Sports
NCLB	:	No Child Left Behind.
NGO	:	Non-Government Organizations
OBE	:	Outcomes Based Education.
PEDP	:	Primary Education Development Programme
PTA	:	Parents Teachers Association.
SEDP	:	Secondary Education Development Programme.
SESEMAT	:	Secondary Science and Mathematics Teachers'
SFG	:	School Facilitation Grants
SGS	:	School Grants System.
SIP	:	School Inspection Programme
SMC	:	School Management Committees
SPARS	:	School Performance Appraisal and Reward
SPSS	:	Statistical Package for Social Sciences.
UCCA	:	Uganda Consortium on Corporate Accountability.
UCE	:	Uganda Certificate of Education
UCU	:	Uganda Christian University.
UNESCO	:	United Nations Educational, Scientific and Cultural Organization
UPE	:	Universal Primary Education
UPPET	:	Universal Post Primary Education and Training
USE	:	Universal Secondary Education
USSEP	:	Uganda Secondary School Expansion Program

## ABSTRACT

This study investigated the relationship between financial management strategies and school performance in government secondary schools in Luuka District, Uganda. It sought the relationship between budgeting; resource mobilization, expenditure control and school performance in government secondary schools in Luuka District was. A cross-sectional survey research design was adopted with the aid of both quantitative and qualitative approaches. A sample size of 95 (80 teachers, 5 head teachers, and 10 Board of Governors) respondents in Luuka District was used, but 91 responses were obtained. The study found out that there is a weak statistically significant relationship between budgeting and school performance in government secondary schools ( $r= 0.285^{**}$   $p > 0.05$ ), there is a weak statistically significant relationship between resource mobilization and school performance in government secondary schools ( $r= 0.289^{**}$   $p < 0.05$ ), and that the statistically significant relationship between expenditure control and school performance in government secondary schools is weak ( $r= 0.251^{**}$   $p < 0.05$ ) in Luuka District. The study concluded that: budgeting; resource mobilization and expenditure control are fundamental factors in enhancing school performance in government secondary school. The study recommends sufficient budgeting allocations to secondary schools for the essential operational and infrastructural needs; there should be strong partnerships between schools, local communities and parents for effective mobilization for additional resources; Schools should develop and adhere to clear budgeting procedures that outline how funds will be allocated and spent.

## **CHAPTER ONE**

### **INTRODUCTION**

#### **1.0 Introduction**

The study sought to investigate the relationship between financial management strategies and school performance in government secondary schools in Luuka District in Uganda. Financial management strategies was the independent variable and school performance in government secondary schools was the dependent variable. This chapter presents introduction, background, statement of the problem, objectives of the study, research questions, scope, significance and justification of the study.

#### **1.1 Background of the study**

##### **1.1.1 Historical background**

The evolution of financial management strategies and school performance across the globe has been shaped by shifting educational paradigms, economic transformations, and institutional reforms aimed at improving efficiency, equity, and accountability in education systems. In the United States, significant changes occurred with the movement toward decentralization and the adoption of school-based budgeting in the 1990s and 2000s. Schools were granted greater financial autonomy to make budgetary decisions aligned with their unique needs, thereby fostering local ownership and responsiveness (Hussey & Smith, 2010). This decentralized model was premised on the belief that those closest to students—school administrators and teachers—are best placed to determine priorities for resource allocation. Similarly, in the United Kingdom, the Local Management of Schools (LMS) policy initiated in the late 1980s marked a turning point in

educational financing. Schools were empowered to manage their budgets independently, which allowed headteachers and governors to take charge of planning and controlling financial resources (Bush, 2011). Both nations have progressively integrated technology into financial processes, such as accounting software and web-based financial tracking systems, which promote transparency and informed decision-making (Liu & Hornberger, 2016).

In both the USA and UK, performance-based budgeting and measurable financial accountability mechanisms were adopted to ensure that educational spending translated into improved learning outcomes. The focus gradually shifted toward ensuring a strong correlation between how funds were managed and how schools performed in terms of student achievements, a concept reinforced through standardized testing, value-added models, and school inspections (Levin, 2013). This evolution mirrored the broader global trend that emphasized outcome-driven financial planning.

In the African context, countries like South Africa and Ghana have implemented financial management reforms with the dual aim of promoting equity and enhancing performance. In South Africa, the post-apartheid reforms led to a complete restructuring of financial systems in education. The establishment of school funding norms was intended to address historical inequalities and ensure equitable distribution of resources, especially in underprivileged communities (Van der Berg, 2008; Van der Berg & Spaul, 2015). Ghana's reforms have focused on facilitating school-level improvements through targeted financial interventions such as the Ghana Education Trust Fund (GETFund) and the Capitation Grant. These interventions aimed to bridge funding gaps and promote efficiency at the

school level (Aryeetey & Oduro, 2013; Aryeetey *et al.*, 2018). While both countries have made strides in adopting digital financial systems, South Africa has experienced more consistent uptake due to better infrastructure, whereas Ghana continues to face challenges related to technological integration.

Despite these improvements, disparities in school performance continue to exist, primarily due to uneven implementation of financial oversight mechanisms and disparities in resource distribution. Nonetheless, emphasis on accountability and transparency, particularly through school audit systems and the involvement of School Governing Bodies, has strengthened the nexus between financial management and academic performance (Spaul & Taylor, 2015; Aryeetey *et al.*, 2018).

In East Africa, Kenya and Tanzania have experienced transformations in financial management strategies, driven by national education reforms aimed at improving access and performance. Kenya's Free Primary Education policy introduced in 2003 significantly increased school enrollment, compelling schools to enhance their financial planning capabilities (Mugo & Lijuan, 2017). The School Improvement Plans (SIPs) and School Performance Appraisal and Reward Systems (SPARS) were introduced to foster effective financial control, encourage performance monitoring, and reward improvement. Similarly, in Tanzania, programs like the Primary and Secondary Education Development Programs (PEDP and SEDP) catalyzed reforms in budgeting and expenditure monitoring (Mushi & Komba, 2013). These reforms were supported by the establishment of school audit committees and digitized financial reporting systems. Importantly, both countries have acknowledged the role of community participation in financial decision-

making. In Kenya, School Management Committees (SMCs), and in Tanzania, Parent-Teacher Associations (PTAs), have played vital roles in resource mobilization and budgetary oversight (Kariuki *et al.*, 2015; Mushi & Komba, 2013).

Regarding school performance, both Kenya and Tanzania have faced challenges in maintaining quality amid growing enrollment. Nonetheless, investment in professional development, curriculum reforms, and infrastructural development have been prioritized to support improvements in learning outcomes (Oketch *et al.*, 2010). Emphasis on performance indicators and accountability frameworks has gradually aligned financial management with educational goals.

In Uganda, the trajectory of financial management in education has evolved within the framework of Universal Primary Education (UPE) launched in 1997 and Universal Secondary Education (USE) introduced in 2007. These policies led to increased school enrollment, thus exerting pressure on the available financial resources and administrative capacities of schools (Kadaga & Aturinde, 2013). In response, the government introduced the School Grants System (SGS) in 2005, which decentralized resource allocation by channeling funds directly to school accounts based on student enrollment (Aliguma & Ahikire, 2017). This reform emphasized efficiency, responsiveness to local needs, and strengthened monitoring mechanisms.

Community-based structures like School Management Committees (SMCs) and Parent-Teacher Associations (PTAs) were formalized and empowered to oversee school funds, ensure transparency, and promote parental involvement in school governance (Aliguma & Ahikire, 2017). The government further supported digitization in financial administration through the Education Management

Information System (EMIS), which allowed for better tracking of funds and performance metrics.

Nevertheless, challenges remain in Uganda's school performance despite advancements in financial management. Persistent issues such as teacher absenteeism, inadequate infrastructure, and gaps in instructional quality continue to hamper learning outcomes (Fleisch, 2008; Aliguma & Ahikire, 2017). However, efforts to strengthen school-community partnerships, provide professional development for teachers, and ensure more equitable resource distribution are ongoing initiatives aimed at linking sound financial management to improved school performance. Additionally, increasing attention is being given to performance-based financing, where schools are rewarded based on improvements in student learning and institutional efficiency.

Therefore, across various regions, the evolution of financial management strategies has increasingly emphasized decentralization, technological integration, community involvement, and performance-based accountability. These developments have collectively influenced how schools operate and perform, reflecting a global recognition that strategic financial management is integral to achieving sustainable improvements in education outcomes.

### **1.1.2 Theoretical background**

The study adopted the proposed Jensen and Meckling's Agency Theory (1976). The theory offers a framework that is particularly relevant to understand the dynamics of financial management strategies and how they influence school performance in government secondary schools in Luuka District, Uganda. This theory's key assumptions regarding the principal-agent relationship, information asymmetry,

goal misalignment, and risk aversion provide valuable insights in the difficulties of making decisions in institutions.

In this context, financial management in schools involves principals delegating authority to agents, such as school administrators, to make decisions on budgeting, resource mobilization, and expenditure control. The theory's emphasis on the potential conflicts of interest arising from information disparities between principals and agents is crucial. It acknowledges that agents may prioritize their self-interests or diverge from the principals' objectives due to differing goals or risk preferences.

Moreover, Agency Theory's strengths lie in its provision of a clear framework for analysing such relationships and suggesting contractual solutions to align interests. For instance, principals may design incentive structures or monitoring mechanisms to ensure that agents perform towards improving school's performance.

However, this theory's weaknesses include its simplistic assumptions about human behaviour and its focus primarily on economic incentives should be considered. Real-world contexts often entail more distinct dynamics beyond purely economic motivations.

Nonetheless, Agency Theory remains a compelling choice over other theories for this study due to its applicability to the principal-agent dynamics inherent in financial management within educational institutions. By applying this theory, the study delved into how budgeting, resource mobilization, and expenditure control practices are influenced by the principal-agent relationship, thereby shedding light on their impact on school performance in Luuka District, Uganda.

### 1.1.3 Conceptual background

Financial management strategies encompass a range of techniques available to managers to effectively handle financial resources within an organization (Jones, 2022). Financial management strategies encompass a range of approaches aimed at optimizing an organization's financial performance and ensuring sustainable competitive advantages. These strategies involve various aspects such as operational, asset, managerial, and financial restructuring (Sudarsanam & Lai, 2001). They are integral to strategic financial management and include decisions related to “funding, investment, and dividend policies, all contributing to maintaining competitive advantages, optimizing capital structure, and creating value for stakeholders” (Aleksin & Ukraine, 2020).

Effective financial management strategies also involve elements like cash flow management, which significantly impacts a firm's financial performance by managing working capital and optimizing cash flows from customers, inventory, and suppliers (Kroes & Manikas, 2014). Furthermore, risk management practices are crucial components of financial strategies, helping firms manage risks, maximize opportunities, maintain financial stability, and potentially gain a competitive advantage (Bezzina *et al.*, 2014). Financial strategies are not only about managing current financial activities but also about planning for the future. They involve creating effective financial structures, ensuring the “qualification and organizational culture of financial managers, and developing information bases for modeling financial performance in future periods” (Zakirova *et al.*, 2020). Additionally, financial strategies may include mechanisms for managing income to ensure the profitability and stability of financial institutions (Koptayeva *et al.*, 2021).

Budgeting is a fundamental aspect of financial management, involving the allocation of resources based on a plan that outlines expected income and expenditures (Sheng, 2019). Budgeting is a fundamental process in financial management that involves planning, controlling, and allocating resources within an organization. It serves as a tool for organizations to set financial goals, monitor performance, and make informed decisions (Brijlal & Quesada, 2011). Budgets are crucial for planning and control purposes, with organizations often valuing them more for planning and control rather than evaluation (Sivabalan *et al.*, 2009). Budgeting process typically involves “project definition, cash flow estimation, financial analysis, decision making, implementation, and follow-up” (Batra & Verma, 2014). Moreover, budgets play a significant role in resource allocation within organizations, impacting both costs and performance (Sheng, 2019).

Resource mobilization refers to the process of gathering funds or assets to support organizational activities (Goncalves & Malfitano, 2021). Resource mobilization involves the effective gathering and utilization of resources to achieve specific goals (Permadi, 2020). This concept has been extensively researched in various fields, including social movements, psychology, organizational management, and technology.

Expenditure control is a critical component of financial management that involves monitoring and regulating spending to ensure it aligns with the budget and organizational goals (Sheng, 2019). Expenditure control involves managing and regulating spending within an organization or government entity to ensure efficient allocation of financial resources. Factors influencing expenditure control include institutional structures, budget systems, and fund allocation (Gnimassoun &

Santos, 2020). Efficiency of a budget system and coordination between ministries are crucial for expenditure control in public finances (Gnimassoun & Santos, 2020). Moreover, the classification of expenditures and setting fixed prices can enhance spending control, particularly in healthcare (Aragon *et al.*, 2022).

School performance as viewed by Jackson (2023) is a term that is used to describe the school's success in delivering an education.

Similarly, School performance refers to the assessment of educational institutions based on various criteria, including the effectiveness of services provided, the efficiency of staff, academic achievements of students, and the quality of teaching (Lee, 2006). This evaluation encompasses measures such as students' academic attainment, attitude, behaviour, attendance, teaching quality, welfare, partnership with parents and the community, and overall efficiency (Lee, 2006). School performance evaluation involves a set of measures applied within an institution that reflect various activities and values within environment of the school (Kholis *et al.*, 2020).

The multidimensionality for school performance underscores the importance of utilizing “multiple measures for school accountability and improvement” (Sun *et al.*, 2020). These measures can include output-oriented indicators like academic achievement, as well as input and various strategies like teacher quality, learner engagement, and school leadership (Sun *et al.*, 2020). School performance also serves as an indicator of how educational systems sort students into different tracks, which can impact social stratification in adulthood (Wells & Östberg, 2021). Moreover, school performance extends beyond academic outcomes to encompass factors like innovation capability and quality improvement within schools (Haris, 2016). While school effectiveness has traditionally been measured through student

attainment, a comprehensive assessment should consider various aspects of student development beyond standardized test scores (Govorova *et al.*, 2020). Some countries have established the publication of school performance information to enhance school accountability and drive educational improvement (Allen & Burgess, 2013).

#### **1.1.4 Contextual background**

Luuka is one of the administrative districts in Eastern Uganda, situated northeast of the capital city, Kampala. It was carved out of the larger Iganga District and became operational on July 1, 2005 (Ministry of Local Government, 2010). The district is predominantly rural, with agriculture being the mainstay of the local economy. Common food crops include maize, cassava, beans, and bananas, while sugarcane serves as the primary cash crop (UBOS, 2019). Administratively, Luuka District comprises several sub-counties, including Bulongo, Bukooma, Ikumbya, Irongo, Nawampiti, Waibuga, Bulanga Town Council, and Luuka Town Council (MoLG, 2020). The population of the district has grown from an estimated 185,500 in 2002 (UBOS, 2002) to approximately 260,900 in 2012, with a population density of 401 persons per square kilometer (UBOS, 2012).

In terms of education, Luuka District—like many other rural districts in Uganda—faces persistent challenges such as inadequate infrastructure, limited instructional materials, and insufficient financial resources (Luuka District Education Department, 2019). Government-aided secondary schools in the district play a vital role in delivering education, yet they struggle with serious issues related to poor financial management, suboptimal resource mobilization, and weak expenditure

control. These financial inefficiencies have been linked to declining academic performance in national examinations (MoES, 2022).

Data from the Luuka District Education Department’s inspectorate reports (2017-2023) paint a concerning picture. For instance, at Kiyunga Secondary School in 2017, only 51% of students passed Mathematics at UCE, while 49% passed English; a similar trend was observed in 2022, with failure rates exceeding 50% in both subjects (Luuka District Education Department, 2023). Nakabugu Muslim Secondary School exhibited parallel trends, where mathematics failure rates fluctuated between 44% and 62%, while English failure rates remained consistently above 50%. These recurring patterns of underperformance point to a deeper structural issue within the district’s education system—likely tied to how schools plan, mobilize, and control financial resources.

Furthermore, UCE performance data from five government secondary schools in the district between 2015 and 2023 indicates a predominance of students falling within Division 3 and Division 4. Very few students qualified in Division 1 and Division 2, while significant numbers scored in Division 9 or were absent (DIV X). This recurring low performance across years and schools strongly suggests that the current financial management strategies may not be effectively supporting quality teaching and learning outcomes.

The Uganda Certificate of Education performance data between 2015 and 2023 from five selected government secondary schools in Luuka District reflects a mixed trend in academic achievement across the different divisions. In 2015, School 1 recorded 127 candidates, with a majority (76) falling in Division Four, 27 in Division Three, 5 in Division Two, and only 1 candidate in Division One. The pattern was

similar in School 2, where out of 55 candidates, most were in Division Four (28), with smaller numbers in Divisions Three (6), Two (1), and One (1). Data for Schools 3, 4, and 5 were not captured in that year.

In 2016, all five schools had available data. School 1 presented 183 candidates, but most of them (136) were in Division Four, and none attained Division One. Division Two had 10 candidates, while 24 and 13 were in Divisions Three and Nine respectively. Similarly, School 2 had 110 candidates dominated by Division Four (67), followed by Divisions Three (13) and Two (4). Schools 3 and 4 showed a slight improvement, with School 4 recording 1 Division One, 19 in Division Two, and 36 in Division Three. School 3 also had 1 candidate in Division One and moderate performance in lower divisions. Data for School 5 remains missing.

In 2017, School 1 enrolled 166 candidates with a slight rise in the top divisions: 2 candidates scored Division One and 19 scored Division Two, though the majority remained in lower divisions. Interestingly, School 4 saw improved performance with 9 in Division Two and only a few in the worst-performing categories. Schools 2, 3, and 5 did not report their data in this year.

The year 2018 presented another shift in performance. School 1 had a substantial increase in candidature to 239 students, but the majority still landed in Division Four (141) and Division Three (39), while 17 were in Division Two and only 2 made it to Division One. Other schools also showed similar patterns, with School 2 enrolling 119 students—dominated by Division Four (68)—and School 4 posting 138 candidates with most in Divisions Four and Nine. School 3 and 5's data for this year was again unavailable.

By 2020, marginal improvements were observed in some schools. For instance,

School 1 presented 199 candidates with 2 attaining Division One and 11 Division Two. However, the lower divisions remained dominant. School 2 posted 146 candidates, with Division Four again taking the majority. School 3 and School 4 showed fair spread across Divisions Two to Four, though Division Three remained the most populated. School 5 data was not captured.

In 2023, notable improvements were observed. School 1 reported 193 candidates, including 8 in Division One, the highest since 2015. Division Two had 16 candidates, while most remained in Division Four. School 2 similarly improved with 5 candidates in Division One and 14 in Division Two out of 174 candidates. School 3 recorded 7 in Division One and 19 in Division Two. Notably, School 5 had the highest enrollment (265), with strong performance in Division Two (33) and Division Three (54), though Division Four remained dominant. These figures point to a slow but positive progression in UCE performance among government schools in Luuka District, despite persistent concentration in lower divisions.

It is against this backdrop that Luuka District was chosen as the study area. Its persistent underperformance in national examinations despite government interventions, combined with its unique rural and socio-economic dynamics, provided a relevant and timely context for examining the relationship between financial management strategies and school performance. The findings from this localized inquiry may inform policy decisions not only within Luuka District but also in similar rural districts across Uganda, thereby contributing to the national agenda of improving educational quality and financial accountability in public schools.

## 1.2 Problem statement

Ideally, academic performance across most government secondary schools in Luuka District remains poor. Data from Luuka District Education Statistics (2015-2023) indicates that Division One passes in Uganda Certificate of Education (UCE) examinations remained consistently low. For instance, in 2018, only 3 students scored Division One out of the sampled schools. Although there was a marginal improvement by 2023, with 25 students attaining Division One, this still represents a very small fraction of total candidates—approximately 3.7% of 813 students across the five schools that year (Luuka District Education Statistics, 2023).

Despite interventions as school inspections, training of teachers (SESEMAT), provision of equipment and scholastic materials to government secondary schools, ensuring equal opportunities for all learners through the USE and UPOLET and infrastructural development and expansion through Ugift program, and the Uganda Secondary School expansion program (USSEP) the performance levels remain substandard, particularly in core subjects like Mathematics, English, and Science (Ministry of Education and Sports [MoES], 2022). An investigative audit by the Luuka District Internal Auditor (2014) uncovered major financial mismanagement practices, including unvouched expenditures, poor record-keeping, and fund diversions—factors that undermine service delivery and academic performance.

Although the link between financial management and school performance is acknowledged, little empirical research has been conducted to analyze this relationship in Luuka District. This research sought to fill this gap and explored how financial management strategies influence school performance—an investigation deemed necessary due to the persistent academic underperformance.

### **1.3 General objective.**

The study investigated the relationship between financial management strategies and school performance in government secondary schools in Luuka District in Uganda.

### **1.4 Objectives of the study**

- i. To establish the relationship between budgeting and school performance in government secondary schools in Luuka District.
- ii. To examine the relationship between resource mobilization and school performance in government secondary schools in Luuka District.
- iii. To find out the relationship between expenditure control and school performance in government secondary schools in Luuka District.

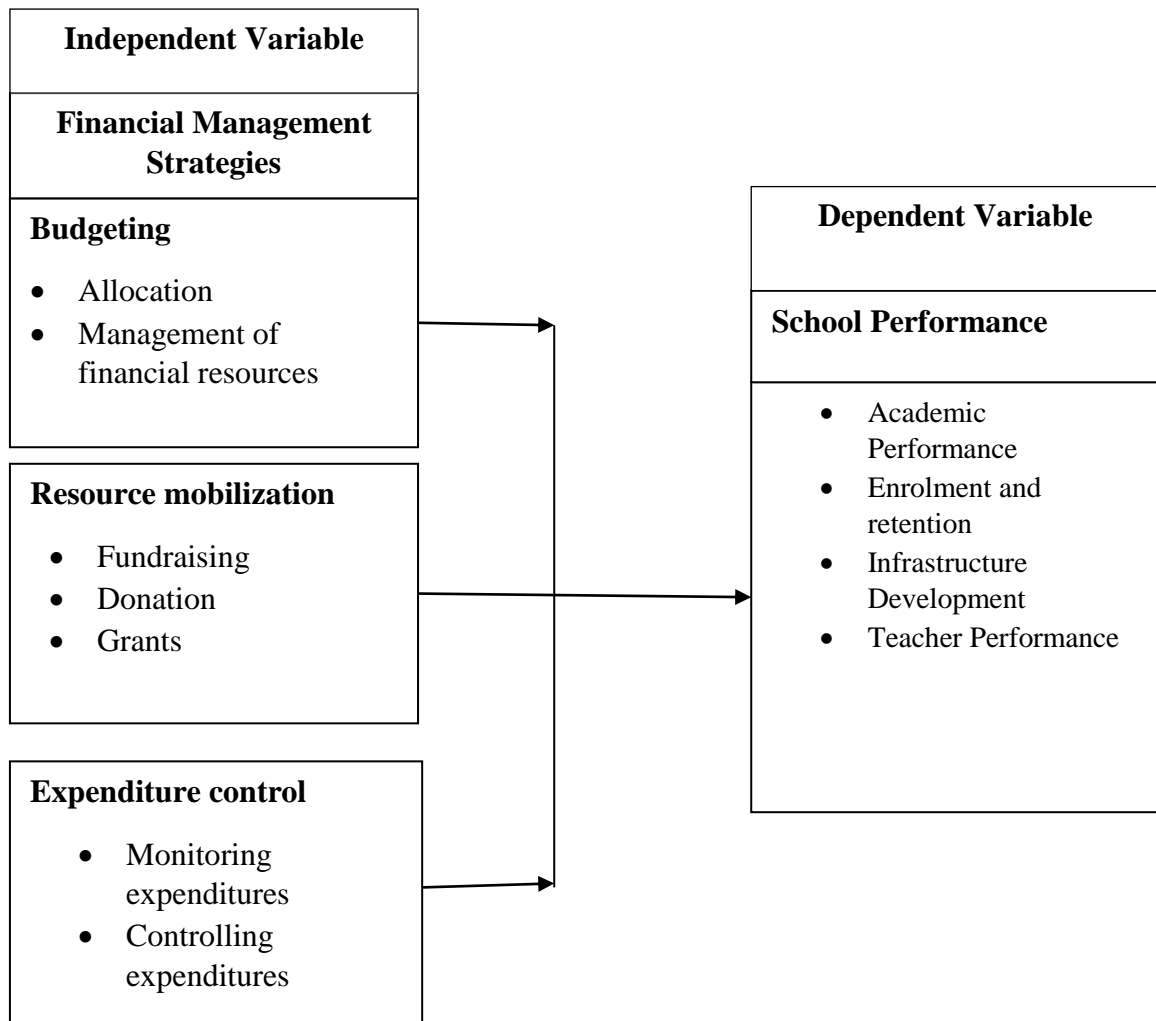
### **1.5 Research questions**

1. What is the relationship between budgeting and school performance in government secondary schools in Luuka District?
2. What is the relationship between resource mobilization and school performance in government secondary schools in Luuka District?
3. What is the relationship between expenditure control and school performance in government secondary schools in Luuka District?

### **1.6 Conceptual framework**

A Conceptual framework is a representation of the expected relationship between variables (Swaen, B & George T, 2024).

The figure below shows the relationship between the Independent and dependent variables.



**Figure1. 1 Conceptual framework**

*Source: Adebimpe (1997) and Agina-obu (2005) modified by the researcher*

The above framework integrates key strategies to ensure efficient resource utilization and optimal educational outcomes. At its core, it revolves around effective budgeting, which involves the allocation and management of financial resources to various institutional needs. This includes prioritizing areas such as academic programs, infrastructure development, and staffing. Resource mobilization is another critical aspect, encompassing fundraising initiatives, donation solicitation, and grant applications to supplement institutional finances. Moreover, expenditure control mechanisms are implemented through diligent monitoring and regulation of expenditures to prevent overspending and maintain fiscal discipline. In tandem, the framework emphasizes enhancing school

performance across multiple dimensions. Academic performance was assessed through standardized tests and grades, while extracurricular activities contribute to holistic student development. Infrastructure development ensures the provision of conducive learning environments; while staffing and teacher quality are paramount for delivering high-quality education. By integrating these elements, the conceptual framework promotes strategic financial management practices aligned with the overarching goal of optimizing educational outcomes and institutional performance.

## **1.7 Scope of the study**

### **1.7.1 Content Scope**

The study primarily aimed at investigating the relationship between financial budgeting, resource mobilization, expenditure control and school performance indicators in government secondary schools. School performance was assessed using quantitative measures such as academic achievement, including UCE examination results in key subjects like mathematics, English and science and student retention rates and overall school reputation as qualitative factors. Concentrating on financial management strategies and their impact on school performance, the study fixed the critical gap in the previous literature concerning educational outcomes in Uganda. Understanding how budgeting, resource mobilization, and expenditure control influence academic achievement provides valuable insights for stakeholders seeking to improve educational quality and student success.

### **1.7.2 Geographical Scope**

The study targeted secondary schools within Luuka District, in the Eastern Region in the Busoga sub region of Uganda. Luuka District is bordered by Buyende District in the north, Kaliro District to the northeast, Iganga District to the southeast, Mayuge District to the south, Jinja District to the southwest and Kamuli District to the northwest (MoLG, 2020). Luuka, where the District headquarters are located is approximately 33km (21miles), by road northwest of Iganga, the nearest large town. The GPS coordinates of the District are: Latitude 00 42N, Longitude 33 18E. With an elevation of 1080M (3543) Feet covering a geographical area of 650.11 KM. The total population as per the 2012 census estimates stands at 260.900 people(UBOS, 2012) The District is made up of the following sub-counties: Bukanga, Bukooma, Bulongo, Ikumbya, Irongo, Nawampiti, and Waibuga and Luuka town councils, (Luuka District Local Government Planning Department).

Luuka District's unique socio-economic and rural setting provides a distinct context for understanding the relationship between financial management strategies and school performance (MoES, 2020). Limiting this study to Luuka District ensured a focused analysis of a specific geographical area with its unique socio-economic characteristics. This allowed a deeper understanding of the local context, facilitating targeted interventions and policy recommendations tailored to the District's needs.

### **1.7.3 Time Scope**

The study covered a period of 9 years between 2015 and 2023 before COVID-19 and after the Lock down.

It was a period from which accurate statistics were obtained to determine school performance since there were no more restrictions that would have had a serious

limitation to the study. This timeframe enabled examination of recent trends and patterns in financial management practices and school performance, giving a deep analysis of the dynamics played within Luuka District's educational landscape.

### **1.8 Significance of the study**

The findings of the study shall benefit policymakers and administrators at both the District and national levels, this study provides crucial insights into the efficacy of financial management strategies in government secondary schools. Understanding how budgeting, resource mobilization, and expenditure control would impact school performance leading to the development of intended strategies and interventions to improve educational outcomes in Luuka District and similar contexts across Uganda. By identifying areas for improvement in financial management practices, policymakers may allocate resources more effectively, address budgetary constraints, and implement policies aimed at enhancing the quality of education provided by government secondary schools.

School administrators and teachers are key persons in implementing financial management strategies and directly influencing school performance. This study offers valuable guidance to these stakeholders by highlighting best practices in budgeting, resource mobilization, and expenditure control that optimize educational resources and enhance student achievement. Armed with evidence-based insights from this study, school administrators and teachers would make informed decisions regarding resource allocation, curriculum development, and instructional strategies to maximize learning outcomes for students in Luuka District.

Students and parents are key beneficiaries of improved school performance resulting from effective financial management strategies. By enhancing standard

of education in government-aided schools, students gain accessibility to better learning opportunities, higher academic standards, and improved prospects for future success. Additionally, improved school performance enhance the reputation of government secondary schools, making them more attractive to prospective students and instilling confidence in parents regarding their children's educational prospects.

The study findings hold significance for the broader community and local stakeholders in Luuka District. A well-performing education system enhances overall improvement of the socio-economic status of the District by offering students with required skills and abilities to meaningfully engage in the workforce and contribute to community development initiatives. Additionally, an improved education system can help address broader societal challenges such as poverty, unemployment, and social inequality by empowering individuals with the education and skills necessary to pursue diverse opportunities and improve their quality of life.

It provide a basis for scholars or researchers to identify gaps in school financial management and carry out further researches that would further improve the system in this direction. This would be a source of inspiration to other researchers. The study's findings would offer useful ideas for the process of reviewing and drafting policies that often act as guidelines for effective management of school funds.

### **1.9 Justification of the study.**

This study was undertaken to examine the relationship between financial management strategies and school performance in government secondary schools in Luuka District, an area where such research had not been conducted sufficiently. The limited context-specific data created a need for this investigation.

Previous studies explored financial management in education but often generalized findings to national levels or focused on primary schools, leaving a research gap in the secondary education context—particularly in rural districts like Luuka.

Studies conducted by scholars such as (Waiswa, J. 2018) and (Odong, S. O. 2017) analysed financial management and performance in urban districts, yet none focused on the unique administrative and financial constraints facing government secondary schools in Luuka District.

This research would be valuable to education authorities, especially the Ministry of Education and Sports, District Education Officers, and school administrators, as it would generate data-driven insights to inform policy and practice for improved financial accountability and academic outcomes.

Finally, this study would contribute to the existing body of academic knowledge, fill the documented research gaps, and assist the researcher in fulfilling the academic requirement for the award of a Master's Degree in Educational Administration and Planning of Uganda Christian University.

### **1.10 Operational definitions**

**Academic Performance:** Refers to an outcome of education, ward and murry (1996) and it shows to extend to which a student has achieved a goal and it is commonly measured by standardized tests examination and over all academic standing.

**Extracurricular Activities:** Participation and achievements in sports, arts, and other non-academic activities.

**Adequate Infrastructure Development:** Refers to Improvement in school facilities, such as quality classrooms, libraries, laboratories to support learning and teaching.

**Adequate Staffing and Teacher Quality:** means availability of qualified teachers, (Education Act, 2008) and their impact on teaching quality and student outcomes.

**Budgeting:** Allocation and management of financial resources for various school activities.

**Resource Mobilization:** Refers to the process of gathering funds or assets to support organizational activities (Goncalves & malfitano, 2021).

**Expenditure Control:** Is a critical control of financial management that involves Monitoring regulating, spending and controlling to ensure it aligns with the budget and organizations goal (Sheng, 2019).

### **1.11 Limitations to the study**

Some of the study respondents did not freely answer questions as promptly as they were presented by the research more especially concerning financial management as required and to address this challenge the research establish rapport with the respondents.

## CHAPTER TWO

### REVIEW OF LITERATURE

#### 2.1 Introduction

This chapter contains the reviewed literature from other scholars on financial management strategies and school performance in government secondary schools related to the budgeting, resource mobilization, and expenditure control. It includes the theoretical review, review of actual literature and its summary, reviewed and presented according to study objectives. The literature search was guided through the theoretical review and conceptual framework. It contains the detailed review of the theoretical and empirical studies from over the world published in journals including those studies that used different terms but substantively addressing financial management strategies and school performance in government secondary schools.

#### 2.2 Theoretical Review

Jensen and Meckling's Agency Theory (1976) focuses on the relationship between a principal and an agent who collaborate but have differing goals and risk attitudes (Eisenhardt, 1989). The theory suggests that there is a potential for opportunistic behaviour by management (Velte, 2023). It also indicates that "firms that are strictly held with personal involvement by owner-managers may have lower moral hazard threats and safeguarding costs due to reduced agency problems arising from the separation of ownership and control" (Gómez-Mejía *et al.*, 2001).

Critics of Agency Theory argue that it oversimplifies the complexities of human behaviour and relationships within organizations. Some contend that it emphasizes conflicts of interest between principals and agents while neglecting other factors

influencing organizational dynamics (Raelin & Bondy, 2013). However, proponents view the theory as a valuable tool for understanding and addressing agency problems within firms. It is considered as a means of enhancing performance of a firm through mechanisms like corporate boards (Mbo & Adjasi, 2017).

In the context of investigating the relevance of financial management strategies in school performance within government-aided secondary schools in Luuka District, Uganda, Agency Theory was applied to analyse how the interests of school administrators (agents) align with or diverge from the goals of the government (principal). The theory can help identify potential conflicts of interest, such as mismanagement of funds or resources, and suggest mechanisms like transparent reporting and accountability structures to mitigate agency costs and improve school performance (Simanjuntak *et al.*, 2023).

Conclusively, the agency theory provided a clear understanding of the changes among principals and agents in institutions hence offered insights into mitigating agency problems and enhancing performance. Its application in the study of financial management strategies and school performance shed light on how aligning incentives and accountability mechanisms positively influenced educational outcomes in government secondary schools.

## **2.3 Financial management strategies and school performance**

### **2.3.1 Budgeting and school performance**

Budgeting plays a crucial role in determining school performance. Studies have shown that factors such as pupil-teacher ratios (Case & Deaton, 1999), school-based budgeting (Chin & Chuang, 2014), education budget (Mahmud *et al.*, 2020), and resource allocation Ben David-Hadar & Ziderman (2011) significantly impact

educational outcomes. For instance, pupil-teacher ratios have been linked to enrollment rates, educational achievement, and test scores in South Africa (Case & Deaton, 1999). School-based budgeting allows schools to tailor programs to address specific concerns, leading to improved effectiveness (Chin & Chuang, 2014). Additionally, school budgets can enhance teaching and learning processes, thereby positively influencing students' academic performance (Mahmud *et al.*, 2020). Moreover, equitable and efficient resource allocation, including incentives for improvement, can contribute to better academic achievement (Ben David-Hadar & Zideman, 2011).

Furthermore, the transparency in budgetary allocation is crucial for ensuring good learning outcomes (Oyier *et al.*, 2017). Studies have also highlighted the significance of the learning time in conjunction with academic attainment, especially in the context of decreased funding (Jez & Wassmer, 2023). Increasing school resources and time spent on key tasks leads to improved academic attainments without behavioural costs (Lavy, 2012). Additionally, comprehensive school health programs have been suggested to bridge student health risks with academic achievement (Symons *et al.*, 2017).

Moreover, the impact of budget planning models on school performance was explored, emphasizing the indirect effects of budget emphasis on performance (Kung *et al.*, 2013). Benchmarking academic departments using data envelopment analysis has become essential for identifying improvements amid budget constraints (Alam *et al.*, 2022). Resource allocation strategies, such as decomposable Markov decision processes, have been proposed to optimize school budgets based on various cost factors (Dimitrov *et al.*, 2014).

Efficient allocation of resources in education is crucial for determining school performance. Studies have shown that factors such as parental job loss (Rege *et al.*, 2011), school autonomy (Velasco, 2020), and teacher quality Miningou *et al.* (2022) can significantly impact student outcomes. For example, parental job loss may lead to improved school performance if parents allocate more time to child-rearing activities (Rege *et al.*, 2011). Additionally, “greater school autonomy and responsibility for resource allocation have been associated with efficiency improvements” (Velasco, 2020). Moreover, the “UNESCO Education for All report emphasizes the importance of teacher quality in enhancing student learning outcomes” (Miningou *et al.*, 2022).

Attention has been given to allocation of schools with resources at district level through programs such as “No Child Left Behind Act” (Houck, 2010). This targets performance at school level and emphasizes the relevance for careful examination of resource allocation practices to ensure equitable distribution and effective utilization of resources. Studies also indicated that the allocation of resources, such as funding and teacher training, can influence student performance (Kenayathulla *et al.*, 2019).

Furthermore, studies on the relevance of physical activity on school performance suggest that allocating time to physical education does not detrimentally affect academic scores (Trudeau & Shephard, 2009). Additionally, “allocating students to homogeneous classes has been shown to maximize performance gains among top students without negatively impacting low achievers” (Busso & Frisancho, 2023).

Proper allocation of financial resources in schools is crucial in ensuring provision of quality education and overall school performance. Research has shown that school

heads with proper financial management skills are essential for sustainable development in education (Amos *et al.*, 2021). Financial management encompasses activities such as planning, organizing, leading, and controlling school finances, which are vital for successful operations (Mestry, 2016). Funding strategies should be aligned with policy goals for effective use of resources for school reform and development (Beyonyi, 2022).

School leaders are expected to possess various administrative skills, including financial management, to effectively handle budgeting, legal matters, and curriculum leadership, all of which are crucial for school success (Ng & Szeto, 2015). Studies have indicated that financial management by school principals directly influences overall school management, student achievement, and school success (Yasin & Mokhtar, 2022). Effective management of both financial and non-financial resources in schools is vital for realising educational goals (Odigwe & Owan, 2022).

However, it is evident that many school leaders lack the necessary knowledge and techniques of managing resources effectively, leading to poor student academic performance and educational achievements (Mestry & Bodalina, 2015).

Strategic financial planning, which includes financial analysis, budgeting, and accounting, is essential for effectively achieving educational goals (Radzi, 2016). “School financial management policies should establish a control system to optimize the use of resources for effective instructional management and quality learning outcomes” (Odundo & Oyier, 2017).

Competent headteachers and managers are associated with proper management of financial resources thus enhancing quality education through prudent resource management (Momanyi *et al.*, 2022). Ethical considerations, such as confidentiality

and informed consent, are crucial in financial resource management, as they can significantly impact students' academic performance (Odide, 2021). Overall, handling financial resources in schools is a fundamental element, which directly influences the success of educational institutions (Hidayatulloh *et al.*, 2022).

### **2.3.2 Resource mobilization and school performance**

Fundraising plays an important role in supporting schools, more so face of budget constraints and increased performance pressures. Schools are increasingly relying on fundraising to combat on-going challenges (Body, 2017). Successful fundraising in schools has been associated with various factors such as healthful fundraising policies, which have shown positive associations with school practices (Turner *et al.*, 2012). Additionally, the entrepreneurial leadership practices of school principals have been highlighted as key in successful fundraising activities (Ghazali *et al.*, 2020). Studies indicate, “that higher levels of stakeholders' knowledge, awareness, involvement, satisfaction, and relationship with fundraising efforts positively impact fundraising success” (Jung & Lee, 2019).

Fundraising in schools is not without its challenges. Research indicates disparities in fundraising success between schools, with parents in wealthy neighbourhoods having advantages in raising funds that families in low-income neighbourhoods may not possess (Winton, 2018). Furthermore, there is a need for policies that support healthful fundraising practices in schools to combat issues like obesity (Kubik *et al.*, 2009). “The management of user fees and other fundraising initiatives in public schools requires attention to ensure efficiency and effectiveness” (Mestry, 2016).

In the context of academic achievement, factors like “academic self-concept, interest, and motivation have been found to be correlated with school grades and standardized test scores” (Marsh *et al.*, 2005). Moreover, “the relationship between locus of control and academic achievement among secondary school students highlights the importance of rewarding good performance to motivate students to excel academically” (Chinedu & Nwizuzu, 2021).

Studies have shown that educational programs can effectively increase knowledge, attitudes, and behaviours related to donation (Cárdenas, 2010; Murakami, 2016). Accordingly, in the context of blood donation, higher levels of formal education have been associated with increased blood donation practices among health professionals (Tadesse *et al.*, 2018). Similarly, in the case of organ donation, educational interventions have been found to positively impact individuals' willingness to donate (Buitrago *et al.*, 2013; Islam, 2021).

Moreover, the success of donation programs depends on individuals' level of education. For instance, critical care staff members' educational levels and needs regarding donation-related tasks have been shown to correlate with the success rates of donation programs (Roels *et al.*, 2010). Additionally, the willingness of parents to offer biological specimens for research purposes has been found to be significantly associated with their education levels (Gao *et al.*, 2018).

In the realm of school performance, it has been observed that alumni are more inclined to donate to their alma mater when they have received more support from the school and have experienced better academic performance (Wang, 2018). Furthermore, for charter schools, donations play a crucial role in supplementing

government revenues, highlighting the importance of fundraising efforts and private donations in maintaining school budgets (Gross Kopf *et-al.* 2019).

Grants greatly affect school performance and student outcomes; Research has shown that “both need-based and merit-based grant aid positively influence student enrollment, academic performance, persistence, and degree attainment” (Nguyen *et-al.*, 2019). Grants that link financial aid to academic achievement have been found to enhance college outcomes more effectively than grants without such requirements (Dynarski & Scott-Clayton, 2013). Various factors such as student demographics, high school performance, participation in advanced programs like AP/DC, and financial aid programs like Pell grants have been identified as significantly related to college success (Lin *et al.*, 2018).

Furthermore, the influence of grants extends beyond enrollment and academic performance. Grant aid has been demonstrated to affect students' work behaviours, which is crucial for policymakers and practitioners aiming to improve college success (Broton *et al.*, 2016). Additionally, scholarship grants have been acknowledged by students as contributing to their academic success (Cagasan *et al.*, 2019). Successful grant programs have led to increase in diversity of nursing workforce thus supporting disadvantaged students (Wittmann-Price, 2024).

The importance of grant-writing skills for student success has been emphasized, as they can enhance academic performance and research capacity (Oxford *et al.*, 2023; Smith *et al.*, 2017). Research grants acquisition has been linked to reduced time to degree completion in bioscience PhD programs, underscoring the significance of grant success for future academic achievements (Alvero *et al.*, 2023). Moreover, the allocation of student grants has been examined for gender

bias, highlighting the necessity to address disparities in grant distribution (Wijnen *et-al.*, 2021).

### **2.3.3: Expenditure control and school performance**

Expenditure control in schools is a topic of significant interest due to its potential impact on school performance. Research has shown that school performance can be influenced by various factors, including expenditure per student (Pal & Saha, 2014). The allocation of educational funds is crucial in enhancing the functionality of basic educational expenditure (Qiao & Lin-bo, 2022). Studies have indicated a small overall significant impact of expenditure on the general performance of the school, with variations observed between different types of schools (Pugh *et al.*, 2011). Additionally, the relationship between school inputs, such as expenditure, and student achievement has been a subject of debate, with some studies suggesting a lack of “a strong systematic relationship between school expenditures and student performance” (Krueger, 1997).

Furthermore, “the cost-effectiveness of education spending and how to enhance performance regardless of the sector in which funding is utilized are essential considerations in the discussion on school funding” (Jensen *et al.*, 2011). It has been noted that “student performance, as measured by standardized test scores, is primarily dependent on the characteristics of entering students, with other factors like school budgets and policies playing subordinate roles” (Sebold & Dato, 1981). Moreover, parental preference in expenditure and its effect on children’s schooling has been studied, highlighting the significant role it plays in educational outcomes (Issa *et al.*, 2022).

Monitoring expenditures and school performance is a crucial aspect of educational management. Several studies highlighted the importance of effectively tracking financial resources and academic outcomes to ensure the efficient functioning of educational institutions.

Accordingly, Baker Weber and Meier (2016) examined how school expenditures and student performance are related and found that higher levels of per-pupil spending improves academic attainment, particularly in schools serving disadvantaged student populations. This suggests that monitoring expenditures can have a direct impact on school performance (Baker Weber & Meier, 2016).

On monitoring school performance, the work of Leith wood & Jantzi (2009) is particularly insightful. Their research emphasized the significance of using multiple indicators to assess school effectiveness, including student achievement data, graduation rates, and student engagement levels. By regularly collecting and analysing these performance metrics, school administrators can identify areas for improvement and make informed decisions to enhance overall educational outcomes (Leith. W & Jantzi, 2009).

Furthermore, a study by Picus and Odden (2017) delved into the importance of strategic budgeting in education. The researchers highlighted the need for aligning financial resources with instructional priorities to maximize student achievement. By monitoring expenditures closely and ensuring that funds are allocated efficiently towards programs that directly impact student learning, schools can optimize their performance outcomes.

Controlling expenditures in education while aiming to enhance school performance is a critical area of interest for stakeholders and scholars thus, the relationship

between school expenditures and student outcomes has been extensively studied (Oden, 2017).

Pugh *et al.* (2011) found that increased expenditure generally has a small but significant effect on school performance, with a larger effect observed in non-specialist schools compared to specialist schools.

On the same note, a similar study identified limitations of schooling policies that input-based, emphasizing the importance of considering incentives within schools rather than solely focusing on resource allocation. This aligns with the argument made by Jensen *et al.* (2011) that the debate should shift towards effective expenditure in schools to enhance performance, irrespective of the sector being funded.

Additionally, Cellini *et al.* (2010) indicated that school facility investments can lead to improvements in various dimensions of school output, such as safety, beyond just student test scores. This underscores the complexity of school expenditures and their effects on different aspects of educational outcomes beyond academic performance (Cellini *et al.*, 2010).

#### **2.4 Summary of literature review**

While studies highlighted factors such as pupil-teacher ratios, school-based budgeting, and transparent budgetary allocation as influential, gaps existed, particularly concerning secondary schools in Luuka District. These gaps included the absence of research focusing on the local context, the specific roles of school leadership, community involvement in financial management, equity considerations in resource distribution, relevance for cross-sectional studies for tracking the sustainability and permanent effects of financial strategies. Addressing these gaps provided critical analysis of the relationship between

financial management strategies and performance of government secondary schools in Luuka District hence informed policies and practices to enhance educational outcomes.

## CHAPTER THREE

### METHODOLOGY

#### 1.0 Introduction

This Chapter described the methods that the study employed in data collection and analysis. This chapter explains the study design, population, sample size and sampling techniques, instruments of data collection, instrument reliability and validity, procedure, and how data was analysed.

#### 1.1 Research design

The study adopted a correlational cross-sectional survey design, integrated with both quantitative and qualitative approaches. This design was deemed appropriate because the primary aim of the study was to establish the relationship between financial management strategies—such as budgeting, expenditure control, and resource mobilization—and school performance in government secondary schools in Luuka District. A correlational design, according to Sekaran (2003), enables the researcher to determine the direction and strength of association between variables without manipulating them.

The cross-sectional element of the design allowed data to be collected from respondents at a single point in time, making it both cost-effective and suitable for the available research timeframe (Amin, 2005). Additionally, the use of a mixed-methods approach facilitated methodological triangulation. The quantitative component offered precise numerical data through structured questionnaires, enabling statistical analysis of relationships between variables. Meanwhile, the qualitative component, obtained through interviews with key informants, enriched the study by providing deeper explanations and context behind the quantitative

findings, thereby helping to uncover emerging themes and institutional dynamics that might not be captured numerically (Creswell, 2014).

## **1.2 Study Area**

The study was limited to Luuka district specifically focused on Government schools within Luuka district located in eastern region of Uganda in the Busoga Sub region as in the Geographical scope.

## **3.3 Population of the Study**

According to Creswell (2018), a population refers to a group of individuals, objects, or items from which a sample is drawn for measurement and analysis. Akman (2023) defines a target population as the complete set of elements or individuals relevant to the focus of a study, from which a sampling frame is then constructed. In this study, the target population comprised of head teachers, teachers, and members of the Board of Governors from government-aided secondary schools in Luuka District. Specifically, the study focused on five secondary schools: Kiyunga Secondary School, Nakabugu Muslim Secondary School, Bukanga Seed Secondary School, Nakabaale Secondary School, and Busiiri Secondary School. The population included 5 head teachers (one from each school), 100 teachers (approximately 20 from each school), and 20 members of the Boards of Governors (about 4 from each school), resulting in a total study population of 125 respondents.

The five schools were purposively selected based on their government-aided status, geographical distribution across Luuka District, and accessibility for data collection. These schools were also chosen because they represent varying levels

of academic performance and financial management capacities, which was essential in capturing a diverse range of budgeting and financial practices.

### 3.4 Determination of sample size

The study determined sample size basing on Krejcie and Morgan’s (1970) table of sample determination for each of the population sizes. The researcher stratified the population in this study by category; teachers, Head teachers, and Board of Governors from five secondary schools in Luuka District. The five schools were selected from five different sub counties in Luuka District, to ensure full representation of all schools in the District.

The sample size included 5 head teachers, 80 teachers and 10 Board of Governors selected across the five government secondary schools in Luuka District. To ascertain adequate representation of the population, the Krejcie and Morgan table for determining sample size from a given population was used as a guide to determine the sample size (Krejcie and Morgan, 1970).

**Table 3.1 Sample size and Sampling Techniques**

<b>Respondents</b>	<b>Population</b>	<b>Sample size</b>	<b>Sampling techniques</b>
Head teachers	5	5	Census inquiry
Teachers	100	80	Random sampling
Board of Governors	20	10	Purposive sampling
<b>Total</b>	<b>125</b>	<b>95</b>	

**Source;** Luuka District Education Department database (2024).

### 3.5 Sampling technique

“Sampling technique refer to the procedure used by the researcher to choose the necessary study sample” (Kombo & Tromp, 2006). The study used simple random sampling, Census inquiry and purposive sampling techniques to select respondents of the study.

### **3.5.1 Simple random sampling**

According to Mugenda & Mugenda (2003), simple random sampling refers to the process of selecting a sample in such a way that each participant in the specified population has an equal and independent chance of being chosen. Random numbers were assigned and written ranging from one (1) to one hundred (100), folded up, mixed thoroughly, and 80 were chosen; In this case, each name has an equal chance of being chosen (Mugenda & Mugenda, 2003). Simple random sampling provides a representative sample of the population, as every member of the population has an equal chance of being selected (Mugenda & Mugenda, 2003). It eliminates bias and ensures that every individual has an equal chance of being included in the sample (Mugenda & Mugenda, 2003).

### **3.5.2 Purposive Sampling**

Purposive sampling is a non-probability sampling technique that involves the deliberate selection of individuals who possess specific characteristics or knowledge relevant to the research problem (Amin, 2005). In this study, purposive sampling was employed to select key informants, particularly head teachers and members of the Board of Governors, due to their strategic positions and roles in the financial planning, budget formulation, and decision-making processes within government secondary schools. These individuals were presumed to have in-depth knowledge and practical experience regarding the financial management strategies employed in their respective institutions.

The choice of purposive sampling was grounded in the need to obtain rich, reliable, and focused data from respondents who are directly involved in the implementation and oversight of school budgets. According to Gay (1996),

purposive sampling is most effective when the researcher seeks to gain a comprehensive understanding of a phenomenon from those most intimately familiar with it. Though this approach may not yield a statistically representative sample, it enables the researcher to gather nuanced insights that are essential for interpreting complex institutional practices, such as school budgeting. Therefore, the selected informants were deemed information-rich cases that could provide credible evidence to inform the relationship between financial management strategies and school performance in Luuka District.

### **3.5.3 Census Inquiry**

Census inquiry is an attempt to gather information from every member of the population (Creswell, 2012). Census inquiry regarded as a complete count and it is referred to as complete enumeration which applies to a situation where the "researcher requires no sampling effort" (Creswell, 2012). The study applied census inquiry to the Head teachers, since each school has only one head teacher, there was no need to undergo any sampling procedure for these population categories (Luuka Education Department, 2022).

## **3.6 Methods of Data Collection**

This study employed qualitative as well as quantitative methods. The following methods were adopted to collect study findings: the questionnaire and interviews.

### **3.6.1 Questionnaire Survey Method**

A questionnaire "is a collection of questions that have been carefully designed, written down, and tested for use in research" (Enon, 1998). This method involved use of both closed and open-ended questions to elicit responses from a group of respondents (Mugenda & Mugenda, 1999). It was a useful tool for the researcher to use for respondents for whom the numbers were too large for the researcher to

cover personally and enabled gathering of large amounts of data in a short period of time (Mugenda & Mugenda, 1999).

### **3.6.2 Interview Method**

An interview is a face-to-face oral/verbal dialogue between a researcher and a respondent in which ideas are exchanged and recorded (Kombo et al., 2006). A structured interview guide was created and distributed to Head teachers, and Board of Governors (Mugenda & Mugenda, 2003). This method was selected because it is appropriate for producing data that is comprehensive in nature (Mugenda & Mugenda, 2003). Interviewing is also appropriate “for gathering information based on informants’ priorities, opinions, and ideas” (Mugenda & Mugenda, 2003). “Informants had the opportunity to expand on their ideas, explain their points of view, and identify what they considered critical factors” (Amin, 2005).

## **3.7 Instruments of Data collection**

The Study used the following instruments to collect data.

### **3.7.1 Questionnaire**

The primary data collection tool for this study was a structured questionnaire comprising predominantly closed-ended questions, targeting teachers as the main respondents. Closed-ended items were considered appropriate because they were easy to administer, time-saving, encouraged participant concentration, and produced more uniform and quantifiable data, thus enhancing objectivity and reliability in the measurement process (Mugenda & Mugenda, 1999). The questionnaire was designed to capture quantitative data relevant to the study

variables, namely financial management strategies and school performance, as well as background information on the respondents (Amin, 2005).

To ensure consistent responses across participants and to facilitate statistical analysis, the instrument adopted a 5-point Likert scale for key statements. This scale is a psychometric response model commonly used in educational and social science research to measure attitudes, perceptions, or levels of agreement with specific statements (Mugenda & Mugenda, 2003). In this study, the scale was structured as follows:

**Strongly Disagree (SD):** This option indicated that the respondent completely disagreed with the statement and found it entirely untrue or not applicable based on their experience or perspective.

**Disagree (D):** This level reflected general disagreement, implying the statement did not align with the respondent's view, though not with complete opposition.

**Neutral (N):** This middle point denoted that the respondent was undecided or indifferent, possibly due to limited knowledge, mixed experiences, or uncertainty about the statement.

**Agree (A):** This response indicated that the participant generally agreed with the statement and found it applicable or valid to some degree.

**Strongly Agree (SA):** This highest level signified full agreement with the statement, reflecting strong conviction and affirmation of its truth in the respondent's context.

The scale was applied to multiple thematic sections of the questionnaire, particularly those related to budgeting practices, resource mobilization, expenditure control, and indicators of school performance such as academic achievement, student discipline, and infrastructure development. This format

enabled the study to quantify perceptions and experiences using both normal and ordinal-level data, which was later analyzed through descriptive and inferential statistics, including frequency distributions, means, and regression analysis.

### **3.7.2 Interview guide**

This involved the use of open-ended questions based on the study's thematic areas and was administered to selected respondents, including headteachers and members of the Board of Governors. The interviews were guided by a structured interview guide designed to collect in-depth qualitative data on financial management strategies and their perceived influence on school performance in government secondary schools in Luuka District.

Each interview session took approximately 30 to 45 minutes, depending on the depth of discussion and the availability of the respondent. This duration was deemed sufficient to allow respondents to reflect on the questions and provide comprehensive and well-considered answers without fatigue or disruption to their official schedules.

During the interviews, data was recorded manually using detailed field notes, and where consent was granted, an audio recorder was used to enhance accuracy and facilitate thorough analysis. According to Mugenda and Mugenda (1999), structured interviews are instrumental in complementing responses from self-administered questionnaires and in allowing the researcher to probe further and cross-examine critical issues that may not have been captured in the quantitative data collection instruments.

This triangulation of data collection methods ensured both reliability and validity of the qualitative data and contributed to a richer understanding of the financial management practices within the sampled schools.

### **3.8 Validity and reliability of the research instruments**

#### **3.8.1 Validity of the Instruments**

Validity determines the degree to which the results are truthful depending on what the instrument is designed to measure the concepts under the study (Amin, 2005).

Content validity of items intended to collect quantitative data was tested by availing them to three research supervisors who checked whether the items on the questionnaire conform to the objectives of the study (Lynn, 1986). The research supervisors were asked to comment on each question as relevant, irrelevant, or needs improvement. In addition, the content validity of the questionnaire was confirmed by the three research supervisors from the Department of Education to evaluate the questions (Amin, 2005). The content validity index (CVI) as recommended by Lynn's (1986) criteria where any CVI greater than 70% is considered excellent and items are passed as relevant if they were tested by three experts minimum and were all in perfect agreement (Polit, Beck, & Owen, 2007) as shown below;

$$\begin{aligned} \text{CVI} &= \frac{\text{Number of items deemed relevant}}{\text{Total No. of items}} \times 100 \\ &= \frac{35}{40} \times 100\% \\ &= 87.5\% \end{aligned}$$

The CVI was found to be 87.5% indicating that the CVI was acceptable since it was greater than 70% (Lynn, 1986). “This is according to criteria where any CVI greater than 70% is considered excellent and items are passed as relevant if they were tested by three experts minimum and were all in perfect agreement” (Polit, Beck, & Owen, 2007).

### **3.8.2 Reliability of Research Instruments**

Reliability refers to the degree to which measuring instruments deliver effective scores when the same groups of people are evaluated repetitively under the same conditions (Amin, 2005). Reliability was calculated using Cronbach's coefficient alpha. This coefficient represents a test's internal consistency, and it generally increases as the correlation between the variables increases (Amin 2005). It has a value between 0 and 1; the closer the value is to 1, the more reliable the instrument is at measuring the variables (Amin 2005). The researcher used the Cronbach reliability test to administer one type of questionnaire to teachers. Cronbach (1950) considers coefficient alpha values of 0.6 and above to be adequate (Amin, 2005).

The reliability of the teachers' questionnaire was tested by piloting the questionnaire in one secondary school, which did not participate in the study. Then the Cronbach's alpha coefficient in the statistical package for social sciences (SPSS) software was used to analyse and determine the reliability of instruments(Amin, 2005). Cronbach's alpha value of 0.838 ( $\alpha = 0.838$ ) was obtained as indicated in Table 3.3 below. This is above the recommended 0.70 (Amin, 2005) for a reliable instrument. The values of Cronbach alpha for the sub-scales were 0.852, 0.807, 0.785, and, 0.909 for Budgeting, Resource mobilization, Expenditure control, and Performance in government secondary schools respectively. This

meant that the scales used were sufficiently consistent. The values of Cronbach alpha for the sub-scales are shown in the Table 3.2.

**Table 3.2 Reliability Statistics**

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized items	No. of items
0.838	0.851	35

**Source: *Researcher 2024***

### 3.9 Procedure of Data collection

After successfully defending the proposal, the researcher received an introductory letter from the University, which legitimized access to the respondents by the researcher. After that, the researcher sought approval from the heads of the Government Secondary Schools to interview the respondents. The questionnaires were distributed by research assistants to teachers who were main respondents. After collecting the data, it was processed and analysed, and the researcher produced a written dissertation.

### 3.10 Data Processing and Analysis

Both quantitative and qualitative data were analysed.

#### 3.10.1 Quantitative Data

Data collected from the field was first sorted, edited, coded and entered into the computer using Statistical Package for Social Sciences (SPSS) (Amin, 2005). This package helped the researcher to present data by generating tables, graphics and

frequency tables (Amin, 2005). At univariate level, SPSS helped the researcher generate descriptive statistics such as means and standard deviations (Lynn, 1986).

The interpretation of mean score appears in Table 3.4

**Table 3.4 Mean Scores of Responses**

Response	Mean score
Strongly Disagree	1.00 - 1.49
Disagree	1.50 - 2.49
Neutral	2.50 - 3.49
Agree	3.50 - 4.49
Strongly Agree	4.50 - 5.00

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*Source: Adapted from Bringula, Batalla & Moraga (2019)*

The influence of financial management strategies on school performance in government secondary schools in Luuka District was evaluated using the Pearson’s correlation coefficient, which was obtained from SPSS data analysis package (Amin, 2005).

“This method is preferred to graphical depictions because it standardizes the variables hence change of scale or unit of measurement do not affect its value” (Amin, 2005). The Analysis of Variance (ANOVA) technique was used to establish the magnitude of the influence of financial management strategies on school performance in selected Government secondary schools in Luuka District.

### **3.10.3 Qualitative Data Analysis**

Data obtained from interviews involved use of objective coding scheme in the process commonly known as content analysis (Amin, 2005). Qualitative data

analysis utilized words to make narrative statements on how categories or themes of data are related (Amin, 2005). Once the themes, categories and patterns were established, data was evaluated and analysed to determine the adequacy, credibility, usefulness and consistency of the information (Amin, 2005).

### **3.11 Measurement of Variables**

Measurement of variables was done to show how each category of questions in the instruments that was handled to come up with the necessary information (Amin, 2005). The categorical variables were measured using the Nominal scale, with numbers being assigned to each category only to identify similar objects within a category from elements in another category that were different (Mugenda & Mugenda, 2003). The non-categorical was studied and the narrative was made to fit in the objectives of the study. This was done in establishing how financial management strategies influence school performance in secondary schools in Luuka District. The researcher used the ordinal measurement scale composing of discrete variables. This scale provides for variables, which generate responses that can be ranked (Amin, 2005). Since this study used a five-point Likert scale, the level of agreement can be ranked ranging from strongly disagree as response 1 to strongly agree as response 5 (Amin, 2005).

### **3.12 Ethical considerations**

Ethical aspects were considered in this study.

Confidentiality was observed by informing all respondents that their names would not appear anywhere in the final dissertation and that information obtained was strictly for academic work.

In order to avoid plagiarism, the researcher considered ethical concerns such as copyright, respect, and ownership of intellectual property. This was very important when referencing other people's studies.

The researcher sought permission from heads of the Government secondary schools in Luuka and participants before conducting research in their schools.

The researcher also sought for verbal consent from respondents before they participated in the study and they were assured of confidentiality.

Participants were selected without bias.

### **3.13. Methodological constraints.**

The study aimed at examining the impact of Financial Management on school performance. Matters concerning Financial Management are quite sensitive and some respondents deliberately withheld some vital information. Some respondents somehow felt it was an indictment or accusation on management and this was addressed by creating rapport between the researcher and respondents.

## CHAPTER FOUR

### PRESENTATION, DATA ANALYSIS AND INTERPRETATION OF FINDINGS

#### 4.1 Introduction

This study set out to investigate the relationship between financial management strategies and school performance in government secondary schools in Luuka District in Uganda. The chapter shows the response rate, study findings, analysis and interpretation of findings according to the study objectives.

#### 4.2 Response Rate

Response rate was established to determine whether the sample size was sufficient for the study. 95 respondents were selected; 80 teachers, 5 head teachers and 10 Board of Governors. However, 79 questionnaires were returned thus 98.8% questionnaire return rate was realised. Accordingly, a response rate of 75% and above is good enough (Cooper & Schindler, 2001), hence the response rate of this study was adequate. Meanwhile, the interview response rate was 80.0%, hence among the target respondents for interviews, 12 participated in the study as shown in the table below.

Table 4. 1 Response Rate

Instrument	No administered	Returns	Response Rate
Questionnaires	80	79	98.8%
Interview Guide	15	12	80.0%
<b>Total</b>	<b>95</b>	<b>91</b>	<b>95.8%</b>

*Source: Primary Data (2024)*

#### 4.3 Demographic Characteristics of Respondents

This shows the background characteristics of the respondents which include sex and age.

### 4.3.1 Respondents by Sex

The study categorised respondents according to their respective gender types to ensure proportionate representation in the study from both male and female participants. Details are given in the table below.

**Table 4.2 Respondents by sex**

Sex	Frequency	Percent
Male	58	73.4
Female	21	26.6
<b>Total</b>	<b>79</b>	<b>100.0</b>

**Source: Primary Data (2024)**

As shown in table 4.2 above, most respondents 73.4% (58) were male and only 26.6% (21) were female. This was a clear indication there was a quite fair representation for both genders among secondary schools in Luuka District and that the findings of the study are reliable.

### 4.3.2 Age of the Respondents

The researcher further grouped the respondents according to their age and therefore asked the respondents to indicate their age group and the details are shown in table 4.3 below.

**Table 4.3: Age of Respondents**

Age Group	Frequency	Percentage
16 - 19 years	2	2.5
20 - 30 years	20	25.3
31 - 40 years	40	50.6
41 - 50 years	15	19.0
51 years and above	2	2.5
<b>Total</b>	<b>79</b>	<b>100.0</b>

**Source: Primary Data (2024)**

Table 4.3 above shows that out of the 79 respondents who participated in the study, 2 (2.5%) were aged 16-19 years, 20 (25.3%) were aged 20-30 years, 40

(50.6%) were aged 31-40 years, 15 (19%) were aged 41-50 years while 2 (2.5%) of the teachers were aged 51 years and above. This means that most of the respondents in Government secondary schools were mature enough (not too young and not too old), therefore, they were in position to give reliable information, which could help in improving school performance in government secondary schools in Luuka District.

#### **4.4 The Empirical Findings of the Study**

The responses from questionnaires were rated on a five - point Likert scale ranging from 5 = Strongly Agree (SA), 4 =Agree (A), 3 = Not sure (N), 2 = Disagree (D) and 1 = strongly disagree (SD).

#### **Results of School performance in government secondary schools (Dependent Variable)**

This section dealt with the findings obtained on the school performance in government secondary schools. School performance in government secondary schools, the dependent variable of the study was conceptualized in terms of academic performance, extracurricular activities, adequate infrastructure development, and adequate staffing and teacher quality.

##### **4.4.1 Views of respondents on School performance in government secondary schools**

This section presents the findings on school performance in government secondary schools. The measures of Strongly Agree as well as Agree were regarded as agreement with the assumption while the measures of Strongly Disagree and Disagree were taken to be disagreements to the stated assumptions. Data analysis involved measuring the Mean and Standard deviation.

**Table 4.4 Opinions of respondents on school performance in government secondary schools**

School performance	Strongly Disagree (SD)	Disagree (D)	Not Sure (NS)	Agree (A)	Strongly Agree (SA)	Mean	Std dev
Students at our school perform well academically	10 (12.7%)	20 (25.3%)	6 (7.6%)	38 (48.1%)	5 (6.3%)	3.10	1.226
The curriculum is effectively delivered to meet students' academic needs	6 (7.6%)	15 (19%)	15 (19%)	35 (44.3%)	8 (10.1%)	3.30	1.125
Our school provides sufficient academic support to students	3 (3.8%)	19 (24.1%)	11 (13.9%)	35 (44.3%)	11 (13.9%)	3.41	1.115
The academic performance of students has improved over the past two years	4 (5.1%)	12 (15.2%)	13 (16.5%)	40 (50.6%)	10 (12.7%)	3.51	1.061
Students are adequately prepared for national examinations	4 (5.1%)	15 (19%)	9 (11.4%)	34 (43%)	17 (21.5%)	3.57	1.173
Our school offers a wide range of extracurricular activities	2 (2.5%)	15 (19%)	13 (16.5%)	35 (44.3%)	14 (17.7%)	3.56	1.071
Students actively participate in extracurricular activities	4 (5.1%)	18 (22.8%)	6 (7.6%)	36 (45.6%)	15 (19%)	3.51	1.186
The school administration supports and promotes extracurricular activities	2 (2.5%)	16 (20.3%)	9 (11.4%)	42 (53.2%)	10 (12.7%)	3.53	1.036
The school's infrastructure is adequate to support effective teaching and learning	9 (11.4%)	23 (29.1%)	9 (11.4%)	25 (31.6%)	13 (16.5%)	3.13	1.314
There have been significant infrastructure improvements at our school in the past two years	9 (11.4%)	24 (30.4%)	11 (13.9%)	27 (34.2%)	8 (10.1%)	3.01	1.235
Classroom facilities are well-maintained and conducive to learning	13 (16.5%)	23 (29.1%)	7 (8.9%)	27 (34.2%)	9 (11.4%)	2.95	1.329
The school has sufficient facilities to accommodate all students	13 (16.5%)	32 (40.5%)	4 (5.1%)	17 (21.5%)	13 (16.5%)	2.81	1.387
Our school has access to modern teaching aids and technology	16 (20.3%)	24 (30.4%)	7 (8.9%)	27 (34.2%)	5 (6.3%)	2.76	1.293
Our school has an adequate number of qualified teachers	2 (2.5%)	10 (12.7%)	3 (3.8%)	28 (35.4%)	36 (45.6%)	4.09	1.112
Teachers at our school are highly motivated and committed	21 (26.6%)	27 (34.2%)	6 (7.6%)	19 (24.1%)	6 (7.6%)	2.52	1.319
Professional development opportunities for teachers are regularly provided	10 (12.7%)	22 (27.8%)	14 (17.7%)	30 (38%)	3 (3.8%)	2.92	1.152
The quality of teaching at our school is high	5 (6.3%)	23 (29.1%)	13 (16.5%)	28 (35.4%)	10 (12.7%)	3.19	1.178
Teacher performance is regularly evaluated and feedback is given	6 (7.6%)	19 (24.1%)	17 (21.5%)	28 (35.4%)	9 (11.4%)	3.19	1.156
<b>Overall Mean</b>						<b>3.22</b>	

**Source: Primary Data (2024)**

**Legend:**

**0-1 Very low, 1.1-2 Low, 2.1-3 Moderate, 3.1-4 High, 4.1-5 Very high**

Table 4.4 above reveals that most of the respondents that is to say; 43 (54.4%) revealed that their students perform well academically while 30 (38%) disagreed and yet 6 (7.6%) did not decide thus giving a high mean value of 3.10 and standard deviation of 1.226. This was an indication that most students in government secondary schools in Luuka District perform well academically. In confirmation of this finding, Key Informant 4 said;

*Our students perform well academically, for example we got 12 students in Division one in the last UCE and the best student got 14 aggregates and almost all students were promoted to the next class. Therefore, this means that our students are performing well in their academics.*

This means that students regularly consult teachers to improve their understanding of concepts, which in turn improves school performance in government secondary schools in Luuka District.

The findings further revealed that majority of the respondents 43 (54.40%) were in agreement with the view that curriculum is effectively delivered to meet students' academic needs, whereas 21 (26.6%) were in disagreement and a smaller number of 15(19%) did not take a side. This gave a mean value of 3.30 and a standard deviation of 1.125; showing that the biggest number of respondents agreed with the statement that the curriculum is effectively delivered to meet students' academic needs. This means that the majority of the respondents agreed that the curriculum is effectively delivered to meet students' academic needs. In confirmation of this finding, Key Informant 1 said

*It is true, the school curriculum is effectively delivered to meet the student's academic needs. For example, the school curriculum has so many packages, like music, different sports games, class work, vocational studies*

*like animal keeping, poultry farming, carpentry, building and so on. We also have co-teaching in classes, which has helped us to effectively deliver the subject content to students.*

The study also found out that 46 (58.2%) of the respondents agreed that their schools provide sufficient academic support to students whereas 22 (27.9%) disagreed and yet 13.9% of the respondents i.e. 11 respondents were not sure. The Mean was measured at 3.41 while the standard deviation at 1.115, implying that majority agreed with the statement that their schools provide sufficient academic support to students. This means that the majority of the respondents agreed that their schools provide sufficient academic support to students.

The findings indicate that the majority 50 (63.3%) of the respondents agreed that the academic performance of students has improved over the past two years while 16 (20.3%) disagreed, and yet 13 (16.5%) registered Not sure. The Mean value was 3.51 while the Standard deviation was 1.061, indicating that majority of the respondents agreed with the assumption that the academic performance of students has improved over the past two years in Luuka District.

It was also evident from the study findings that students are adequately prepared for national examinations as this was agreed by majority of the respondents 51 (64.5%) whereas 19 (24.1%) disagreed and only 9 (11.4%) were not sure. The mean was 3.57 while the standard deviation was 1.173. This means that the majority of the respondents agreed that students are adequately prepared for national examinations.

The findings indicate that 17 (21.5%) disagreed with the view that their schools offer a wide range of extracurricular activities, the majority 51 (62%) agreed while 13 (16.5%) were not sure.

When asked whether the schools offer a wide range of extracurricular activities, Key Informant 3 said;

*“As a matter of fact, in our schools we offer a wide range of extracurricular activities for example, different sport games like football, net ball, volley ball, basketball, athletics.”*

The mean recorded was 3.56 while the standard deviation was 1.071 implying that majority of respondents were in agreement with the assumption that their schools offer a wide range of extracurricular activities. Therefore, it means that the most of the respondents agreed that their schools offer a wide range of extracurricular activities.

Respondents were asked to give their views regarding whether students actively participate in extracurricular activities and most of the respondents 51 (64.6%) agreed while 22 (27.9%) disagreed and only 6 (7.6%) were not sure. The mean was 3.51 and the standard deviation was 1.186; This means that most students in government secondary schools in Luuka District actively participate in extracurricular activities.

Regarding whether the school administration supports and promotes extracurricular activities, majority 52 (65.9%) of the respondents agreed, 18 (22.8%) disagreed while 9 (11.4%) were not sure hence a mean of 3.53 and standard deviation of 1.036. This means that the majority of the respondents agreed that the school administration supports and promotes extracurricular activities.

On whether the schools' infrastructure is adequate to support effective teaching and learning, 38 (48.1%) of the respondents agreed whereas 32 (40.5%) disagreed

and only 9 (11.4%) were not sure. In confirmation, key informant 10 had this to say;

*“We do have schools’ infrastructure which can support teaching and learning but it is not enough, we need more in our schools which will make us have more effective teaching and learning in our schools.”*

The Mean was calculated at 3.13 while standard deviation was 1.314; implying that the schools’ infrastructure is adequate to support effective teaching and learning in government secondary schools in Luuka District.

When asked whether there have been significant infrastructure improvements at their schools in the past two years, the findings indicate that majority 35 (44.3%) respondents agreed while 33 (41.8%) disagreed and 9 (11.4%) were not sure, giving a mean of 3.01 and a Standard deviation of 1.235 indicating that majority that there have been significant infrastructure improvements in the past two years among government secondary schools in Luuka District.

Respondents were also tasked to give their views regarding whether classroom facilities are well maintained and conducive to learning and; 36 (45.6%) of the respondents agreed, 36 (45.6%) disagreed while 7(8.9%) were not sure giving a mean of 2.95 and a standard deviation of 1.329 implying that classroom facilities are well-maintained and conducive to learning among the government secondary schools in Luuka District.

Key Informant 5 ascertained the above finding by saying;

*“We paint our classrooms periodically and the classrooms are cleaned every day. These are some of the ways we carryout to maintain our classroom facilities to be conducive for learning”.*

Study findings also indicate that 45 (57%) of the respondents disagreed to the statement that their schools have sufficient facilities to accommodate all students whereas 30 (38%) agreed and only (5.1%) were not sure giving a mean value of 2.81 and a standard deviation of 1.293 was captured implying that majority of the respondents were in disagreement with the view that their schools have sufficient facilities to accommodate all students.

The findings indicate that a minority 32 (40.5%) of the respondents agreed that their schools have access to modern teaching aids and technology, while 40 (50.7%) disagreed and yet only 7 (8.9%) were not sure. The mean recorded was 2.76 while the standard deviation captured was 1.293 implying that majority of respondents were in disagreement with the assumption that their schools have access to modern teaching aids and technology. Therefore, it means that the most of the respondents disagreed that their schools have access to modern teaching aids and technology. This finding was supported by Key Informant 3 interviewed who said

*We have modern teaching aids almost in all subjects for example all science subjects have modern teaching aids, the laboratories are well stocked, the library is stocked with almost all kinds of text books for each subject, and computers are enough for each student for their research. Our students have access to modern teaching aids and technology.*

Findings in table 4.4 indicate that most of the teachers i.e., 64 (81%) agreed that their schools have an adequate number of qualified teachers while 12 (15.2%) disagreed and yet 3 (3.8%) were not sure. The mean was 4.09 and the standard deviation was 1.112 implying that most respondents agreed with the statement that their schools have an adequate number of qualified teachers. This means that

the majority of the respondents agreed that their schools have an adequate number of qualified teachers.

Respondents were also asked to give their views regarding whether teachers at their schools are highly motivated and committed; 48 (60.8%) of the respondents disagreed whereas 25 (31.7%) agreed and only 6 (7.6%) were not sure thus a Mean of 2.52 and standard deviation of 1.319 were recorded, implying that majority of the teachers in government secondary schools in Luuka District are not highly motivated and committed.

Furthermore, the findings indicate that the majority 33 (41.8%) of the respondents agreed that Professional development opportunities for teachers are regularly provided, while 32(40.5%) disagreed and yet only 14 (17.7%) were not sure. The mean was 2.92 and the standard deviation was 1.152 implying that most respondents agreed with the statement that Professional development opportunities for teachers are regularly provided. This means that the majority of the respondents agreed that Professional development opportunities for teachers are regularly provided.

Respondents were further tasked to give their opinions on whether the quality of teaching at their schools is high and the findings indicate that 38 (48.1%) of the respondents consented with the statement whereas 28 (35.4%) disagreed and 13 (16.5%) did not decide hence giving a high mean value of 3.19 and a standard deviation of 1.178 which implies that quality of teaching in some government secondary schools in Luuka District is high.

Lastly the study sought respondents' views regarding whether teacher's performance is regularly evaluated and feedback is given; the findings indicate

that the majority 37 (46.8%) of the respondents were in agreement, 25 (31.7%) disagreed, and 17 (21.5%) were not sure thus giving a Mean of 3.19 and a Standard deviation of 1.156 indicating that teacher's performance is regularly evaluated and feedback is given in most government secondary schools in Luuka District. The overall mean of  $M=3.22$  implied that the status of school performance in government secondary schools in Luuka District was High.

#### **4.4.2 Objective one: To examine the relationship between budgeting and school performance in government secondary schools in Luuka District**

A 5-point Likert scale was used to rate the views of the respondents in which strongly agree (SA) = 5, agree (A) = 4, not sure (N) = 3, disagree (D) = 2 and strongly disagree (SD) = 1 (Bringula, Batalla & Moraga, 2019).

##### **4.4.2.1 Opinions of respondents on budgeting in Luuka District**

Responses of Strongly Agree and Agree were regarded as agreement with the assumption while Strongly Disagree and Disagree were viewed as disagreements to the stated assumptions. This section presents results on budgeting in Luuka District which are presented in Table 4.5.

**Table 4.5: Opinions of respondents on budgeting**

Budgeting	SD	D	NS	A	SA	Mean	Std dev
I am actively involved in the budgeting process at my school	39 (49.4%)	21 (26.6%)	7 (8.9%)	9 (11.4%)	3 (3.8%)	1.94	1.180
The allocation of financial resources at my school is done transparently	24 (30.4%)	20 (25.3%)	17 (21.5%)	15 (19%)	3 (3.8%)	2.41	1.214
The management of financial resources at my school is effective	14 (17.7%)	24 (30.4%)	23 (29.1%)	17 (21.5%)	1 (1.3%)	2.58	1.057
The current budget adequately addresses the needs of my department or subject area	13 (16.5%)	38 (48.1%)	11 (13.9%)	12 (15.2%)	5 (6.3%)	2.47	1.130
I am satisfied with how financial resources are allocated to different departments in my school.	19 (24.1%)	33 (41.8%)	8 (10.1%)	14 (17.7%)	5 (6.3%)	2.41	1.214
<b>Overall Mean</b>						<b>2.36</b>	

**Source: Primary Data (2024)**

**Legend:**

**0-1 Very low, 1.1-2 Low, 2.1-3 Moderate, 3.1-4 High, 4.1-5 Very high**

The findings indicate that the majority 60 (76%) of the respondents disagreed that they are actively involved in the budgeting process at their schools, while 12 (15.1%) agreed, yet only 7 (8.9%) recorded not sure. This finding was supported by

**Key Informant 1** who said:

*The budgeting process begins at class level with the students writing down their needs in their classrooms, which they forward to their class teacher, and then the heads of departments, on wards until it reaches the head*

*teacher who compiles all to make a budget. Therefore, not all teachers are involved in the budget process.*

The findings indicated a mean value of 1.94 and a standard deviation of 1.180 which means that majority of respondents disagreed with the statement that they are actively involved in the budgeting process at their schools.

When respondents were asked to give their views regarding the allocation of financial resources at their schools is done transparently, the minority 18 (22.8%) of consented that the allocation of financial resources at their schools is done transparently, while 44 (55.7%) disagreed yet only 17 (21.5%) recorded not sure; giving a mean of 2.41 and standard deviation of 1.214 which implies that allocation of financial resources is not done transparently in most secondary schools in Luuka District.

The findings also indicate that majority 38 (48.1%) of the respondents disagreed with the view that management of financial resources at their school is effective, while 18 (22.8%) agreed, and 23 (29.1%) recorded not sure (mean =2.58, standard deviation=1.057) a clear indication that majority of respondents disagreed with the assumption statement that the management of financial resources at their school is effective. This means that management of financial resources is effective in most secondary schools.

The study found that 51 (64.6%) of the respondents disagreed that the current budget adequately addresses the needs of their department or subject area, whereas 17 (21.3%) agreed, and only 11 (13.9%) were not sure. This finding was confirmed **Key Informant 2** who said:

*“the budget tries to address the needs of each department but not all because of the financial constraints”.*

This was ascertained by the mean value of 2.47 and standard deviation of 1.130 which implies that the current budget does not adequately address the needs of departments or subject areas in most secondary schools

The study established that the majority 52 (65.9%) of the respondents disagreed that they are satisfied with how financial resources are allocated to different departments in their schools, whereas only 19 (24%) disagreed and yet 8 (10.1%) were not sure. Mean was 2.41 and standard deviation was 1.214 implying that most respondents disagreed that they are satisfied with how financial resources are allocated to different departments in their schools. Therefore, it means that the most of the respondents said that they are satisfied with how financial resources are allocated to different departments in their schools. The **overall mean of  $M=2.36$**  implied that the status of budgeting and school performance in government secondary schools in Luuka District was moderate.

#### **4.4.2.2 Correlation between budgeting and school performance in government secondary schools in Luuka District**

Establishing the relationship between budgeting and school performance in government secondary schools in Luuka District was necessary hence the Pearson Product Moment correlation coefficient method was used (Moraga, 2019) and the results presented as shown in table 4.6.

**Table 4.6: Correlation Results for budgeting and school performance in government secondary schools**

		Budgeting	School performance
Budgeting	Pearson Correlation	1	0.285**
	Sig. (1-tailed)		0.005
	N	79	79
School performance	Pearson Correlation	0.285**	1
	Sig. (1-tailed)	0.005	
	N	79	79

\*\* . Correlation is significant at the 0.01 level (1-tailed).

**Source: Primary Data (2024)**

It is evident from table 4.6 above that there exist a weak positive significant correlation between budgeting and school performance in government secondary schools in Luuka District ( $r= 0.285^{**}$   $p < 0.05$ ); this means that budgeting and school performance in government secondary schools in Luuka District move in the same direction. Therefore, maintaining other factors constant, putting in place budgeting such as; allocation and management of financial resource, ensuring there is proper coordination for budgeting activities, is most likely to significantly improve school performance in government secondary schools in Luuka District (Researcher, 2024).

**Table 4.7 Model Summary on budgeting and school performance in government secondary schools**

<b>Model Summary</b>				
<b>Model</b>	<b>R</b>	<b>R Square</b>	<b>Adjusted R Square</b>	<b>Std. Error of the Estimate</b>
1	0.285 <sup>a</sup>	0.081	0.069	0.72341

a. Predictors: (Constant), Budgeting  
Source: Primary Data (2024)

Table 4.7 shows that 0.081 or (8.1%) of the variation in school performance in government secondary schools in Luuka District was a result of the use of budgeting. The R square tells how a set of independent variables explains variations of a dependent variable (Mugenda & Mugenda, 1999). This implies that 8.1% of the variation in school performance in government secondary schools in Luuka District can be elucidated by budgeting.

**4.4.3 Objective two: To examine the relationship between resource mobilization and school performance in government secondary schools in Luuka District**

The respondents’ views were rated on A 5-point Likert scale was used to rate the views of the respondents in which strongly agree (SA) = 5, agree (A) = 4, not sure (N) = 3, disagree (D) = 2 and strongly disagree (SD) = 1 (Bringula, Batalla & Moraga, 2019).

**4.4.3.1 Opinions of respondents on resource mobilization in Luuka District**

Strongly Agree and Agree responses were regarded as agreement with the assumption while Strongly Disagree and Disagree were viewed as disagreements to

the stated assumptions. This section presents results on resource mobilization in Luuka District, which are presented in Table 4.9.

**Table 4.8: Opinions of respondents on resource mobilization**

<b>Resource mobilization</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>A</b>	<b>SA</b>	<b>Mean</b>	<b>Std dev</b>
Our school frequently engages in effective fundraising activities	26 (32.9%)	14 (17.7%)	17 (21.5%)	16 (20.3%)	6 (7.6%)	2.52	1.338
I am involved in the process of writing grant proposals for our school	36 (45.6%)	17 (21.5%)	15 (19%)	6 (7.6%)	5 (6.3%)	2.08	1.238
Our school has been successful in securing donations or grants in the past two years	15 (19%)	18 (22.8%)	17 (21.5%)	22 (27.8%)	7 (8.9%)	2.85	1.272
I feel supported by the school administration in our resource mobilization efforts	14 (17.7%)	27 (34.2%)	7 (8.9%)	20 (25.3%)	11 (13.9%)	2.84	1.363
Our school has adequate resources to support effective resource mobilization	21 (26.6%)	15 (19%)	13 (16.5%)	21 (26.6%)	9 (11.4%)	2.77	1.395
<b>Overall Mean</b>						<b>2.56</b>	

**Source: Primary Data (2024)**

**Legend:**

**0-1 Very low, 1.1-2 Low, 2.1-3 Moderate, 3.1-4 High, 4.1-5 Very high**

Table 4.8 above indicates that there was disagreement from the respondents regarding whether their schools frequently engage in effective fundraising activities as this was opposed by majority 40 (50.6%) of the respondents who disagreed whereas 22 (27.9%) agreed and 17(21.5%) were not sure. This finding was confirmed by Key Informant 4 who said :

*“We have never carried out any effective fundraising activity in this school because the government is trying its best to provide all the necessary school requirements”.*

This is a clear indication that most schools do not frequently engage in effective fundraising activities as this was supported by mean of 2.52 and standard deviation of 1.33.

The findings also revealed that there was disagreement from majority of the respondents 53 (67.1%) regarding whether they are involved in the process of writing grant proposals for their schools while 11(13.9%) agreed and 15 (19%) were not sure; (Mean = 2.08 mean and standard deviation =1.238) which signified that majority of the respondents were in disagreement with the assumptive statement that they are involved in the process of writing grant proposals for their schools. This implies that teachers in most secondary schools in Luuka District are not involved in the process of writing grant proposals which leaves a gap for their departmental and subject needs. In confirmation of this finding, Key Informant 5 said:

*“We do not involve all stake holders in the process of writing grant proposals for our school.”*

Another Key Informant 3 had this to say:

*“We do encourage our teachers to participate in the process of writing grant proposals for their schools.”*

It was also evident from the study findings that most 33 (41.8%) of the respondents disagreed that their schools have been successful in securing donations or grants in the past two years, whereas only 29 (36.7%) agreed and yet 17 (21.5%) recorded not sure. A 2.85 mean was realized while a 1.272 standard deviation was captured implying that majority of the respondents were in disagreement with the view that their schools have been successful in securing donations or grants in the past two

years. Therefore most secondary schools in Luuka District have not been successful in securing donations or grants in the past two years.

The findings from the above table show that a bigger number 41 (51.9%) of the respondents disagreed that they feel supported by the school administration in their resource mobilization efforts although 31(39.2%) agreed, and only 7 (8.9%) did not decide thus mean of 2.84 and standard deviation of 1.363 were realized implying that majority of the respondents were in disagreement with the view that they feel supported by the school administration in their resource mobilization efforts. This means that most teachers in secondary schools in Luuka district do not feel supported by the school administration in their resource mobilization efforts, which limit them from performing to their expectations.

It was also shown that 36 (45.6%) of the respondents disagreed that their schools have adequate resources to support effective resource mobilization whereas 30 (38%) agreed and 13 (16.5%) recorded not sure hence mean value of 2.77 and standard deviation of 1.395 were realized indicating that majority of the respondents were in disagreement with the view that their schools have adequate resources to support effective resource mobilization. This means that most schools do not have adequate resources to support effective resource mobilization. The overall mean of  $M=2.56$  implies that the status of resource mobilization in government secondary schools in Luuka District was moderate.

#### **4.4.3.2 Correlation between resource mobilization and school performance in government secondary schools in Luuka District**

To find out the relationship between resource mobilization and school performance in government secondary schools in Luuka District was necessary, the

Pearson Product Moment correlation coefficient method was used (Moraga, 2019) and the results presented as shown in table 4.10.

**Table 4.9: Correlation Results for resource mobilization and school performance in government secondary schools**

		Resource mobilization	School performance
Resource mobilization	Pearson Correlation	1	0.289**
	Sig. (1-tailed)		0.005
	N	79	79
School performance	Pearson Correlation	0.289**	1
	Sig. (1-tailed)	0.005	
	N	79	79

\*\* . Correlation is significant at the 0.01 level (1-tailed).

It is evident from table 4.10 above that there exist a weak positive significant correlation between resource mobilization and school performance in government secondary schools in Luuka District ( $r= 0.289^{**}$   $p < 0.05$ ). Therefore, this means that resource mobilization and school performance in government secondary schools in Luuka District move in the same direction (Researcher, 2024). Therefore, maintaining other factors constant, putting in place resource mobilization such as; fundraising, donation, and grants, ensuring there is proper coordination for resource mobilization activities will significantly improve school performance in government secondary schools in Luuka District (Researcher, 2024). The coefficient of determination was used to conduct the test (Muganda & Mugenda, 1999) and results showed in in table 4.11.

**Table 4.10 Model Summary on resource mobilization and school performance in government secondary schools**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.289 <sup>a</sup>	0.084	0.072	0.72241

a. Predictors: (Constant), Resource mobilization

**Source: Primary Data (2024)**

Table 4.11 shows that 0.084 or (8.4%) of the variation in school performance in government secondary schools in Luuka District was a result of the use of resource mobilization. The R square tells how a set of independent variables explains variations of a dependent variable (Mugenda & Mugenda, 1999). This implies that 8.4% of the variation in school performance in government secondary schools in Luuka District can be elucidated by resource mobilization.

#### **4.4.4 Objective three: To examine the relationship between expenditure control and school performance in government secondary schools in Luuka District**

The respondents' views were rated on A 5-point Likert scale was used to rate the views of the respondents in which strongly agree (SA) = 5, agree (A) = 4, not sure (N) = 3, disagree (D) = 2 and strongly disagree (SD) = 1 (Bringula, Batalla & Moraga, 2019).

##### **4.4.4.1 Opinions of respondents on resource mobilization in Luuka District**

Strongly Agree and Agree responses were regarded as agreement with the assumption while Strongly Disagree and Disagree were viewed as disagreements to the stated assumptions. This section presents results on expenditure control in Luuka District, which are presented in Table 4.13.

**Table 4.11: Opinions of respondents on expenditure control**

<b>Expenditure control</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>A</b>	<b>SA</b>	<b>Mean</b>	<b>Std dev</b>
Our school effectively monitors its expenditures	12 (15.2%)	17 (21.5%)	22 (27.8%)	19 (24.1%)	9 (11.4%)	3.58	5.984
Regular audits or financial reviews are conducted at our school	9 (11.4%)	13 (16.5%)	23 (29.1%)	27 (34.2%)	7 (8.9%)	3.13	1.148
The expenditure reporting process at our school is transparent	18 (22.8%)	23 (29.1%)	21 (26.6%)	12 (15.2%)	5 (6.3%)	2.53	1.186
I am confident in the measures in place to control and monitor school expenditures	17 (21.5%)	24 (30.4%)	18 (22.8%)	12 (15.2%)	8 (10.1%)	2.62	1.264
The financial management practices at our school are satisfactory	18 (22.8%)	29 (36.7%)	18 (22.8%)	11 (13.9%)	3 (3.8%)	2.39	1.103
Our school provides adequate training on financial management and expenditure control	23 (29.1%)	28 (35.4%)	14 (17.7%)	10 (12.7%)	4 (5.1%)	2.29	1.167
There are clear guidelines and procedures for managing and controlling expenditures at our school	25 (31.6%)	17 (21.5%)	17 (21.5%)	17 (21.5%)	3 (3.8%)	2.44	1.248
<b>Overall Mean</b>						<b>2.71</b>	

**Source: Primary Data (2024)**

**Legend:**

**0-1 Very low, 1.1-2 Low, 2.1-3 Moderate, 3.1-4 High, 4.1-5 Very high**

As observed from table 4.11 above, most 29 (36.7%) of the respondents disagreed that their school effectively monitors its expenditures while 28 (35.5%) agreed, yet only 22 (27.8%) were not sure thus giving a mean value of 3.58 and standard deviation of 5.984 were recorded; implying that majority of the respondents were in disagreement that their school effectively monitors its expenditures. This means that the majority of the respondents disagreed that their school effectively monitors its expenditures. This implies that the administrators in secondary schools in Luuka District do not effectively monitor their expenditures.

It is also observed that the biggest number 34 (43.1%) of the respondents agreed that regular audits or financial reviews are conducted at their schools while 22 (27.9%) disagreed and 23 (29.1%) were not sure hence giving a mean of 3.13 mean and a standard deviation of 1.148 which implies that majority of the respondents agreed with the statement that regular audits or financial reviews are conducted at their schools. This is an indication that regular audits or financial reviews are conducted in most secondary schools.

Table 4.11 shows that the biggest number 41 (51.9%) of the respondents disagreed that the expenditure reporting process at their schools is transparent while 17 (21.5%) agreed and 21 (26.6%) were not sure thus giving a mean value of 2.53 and a standard deviation of 1.186. This implies that majority of the respondents were in disagreement with the idea that the expenditure reporting process at their schools is transparent. This means that the expenditure reporting process schools is not transparent in most secondary schools.

The findings also indicate that there was disagreement from majority 41 (51.9%) of the respondents regarding whether they are confident in the measures in place to control and monitor school expenditures whereas 20 (25.3%) agreed, and 18(22.8%)

recorded not sure; giving a mean value of 2.62 and a standard deviation of 1.264. This implies that most of the respondents were in disagreement with the notion that they are confident in the measures in place to control and monitor school expenditures. This is a clear indication that most teachers are not confident in the measures in place to control and monitor school expenditures in the secondary schools in Luuka District.

The findings indicate that most 47 (59.5%) of the respondents disagreed that the financial management practices at their schools are satisfactory whereas only 14 (17.7%) agreed and 18(22.8%) were not sure thus giving a mean of 2.39 and standard deviation of 1.103; implying that a few respondents agreed with the idea that the financial management practices at their schools are satisfactory. This means that the financial management practices in most secondary schools in Luuka District are not satisfactory.

It is also evident from the study findings in table 4.11 above that majority 51 (64.5%) of the respondents disagreed that their school provides adequate training on financial management and expenditure control while 14(17.8%) agreed and 14 (17.7%) recorded not sure hence giving a mean of 2.29 and a standard deviation of 1.167; implying that majority of the respondents were in disagreement with the idea that their school provides adequate training on financial management and expenditure control. This means that most secondary schools in Luuka District do not provide adequate training on financial management and expenditure control.

The findings also indicate that the biggest number 42 (53.1%) of the respondents disagreed that there are clear guidelines and procedures for managing and controlling expenditures at their school, while 20(25.3%) agreed and the least 17 (21.5%) were not sure; thus giving a mean value of 2.44 and a standard deviation of

1.248; implying that although some respondents agreed with the statement, majority of them disagreed that there are clear guidelines and procedures for managing and controlling expenditures at their school. This indicates that there are no clear guidelines and procedures for managing controlling expenditures in most secondary schools in Luuka district. The **overall mean of M=2.71** implied that the status of expenditure control in government secondary schools in Luuka District was **moderate**.

#### 4.4.4.2 Correlation between expenditure control and school performance in government secondary schools in Luuka District

To find out the relationship between expenditure control and school performance in government secondary schools in Luuka District was necessary; the Pearson Product Moment correlation coefficient method was used (Moraga, 2019) and the results presented as shown in table 4.13.

**Table 4.12: Correlation Results for expenditure control and school performance in government secondary schools**

		Expenditure control	School performance
Expenditure control	Pearson Correlation	1	0.251**
	Sig. (1-tailed)		0.013
	N	79	79
School performance	Pearson Correlation	0.251**	1
	Sig. (1-tailed)	0.013	
	N	79	79

\*. Correlation is significant at the 0.05 level (1-tailed).

As seen from table 4.12 above, there exist a weak positive significant correlation between expenditure control and school performance in government secondary schools in Luuka District ( $r= 0.251^{**}$   $p < 0.05$ ), this means that expenditure control and school performance in government secondary schools in Luuka District move in the same direction. Therefore, maintaining other factors constant, putting in place

expenditure control such as; monitoring expenditures, and controlling expenditures, ensuring there is proper coordination for expenditure control activities, will significantly improve school performance in government secondary schools in Luuka District.

The coefficient of determination was used to conduct the test (Mugenda & Mugenda, 1999) and results showed in table 4.15.

**Table 4.13 Model Summary on expenditure control and school performance in government secondary schools**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.251 <sup>a</sup>	0.063	0.051	0.73043

a. Predictors: (Constant), Expenditure control

**Source: Primary Data (2024)**

As observed from table 4.13 above, 0.063 or (6.3%) of the variation in school performance in government secondary schools in Luuka District was a result of the use of expenditure control. The R square tells how a set of independent variables explains variations of a dependent variable (Mugenda & Mugenda, 1999). This implies that 6.3% of the variation in school performance in government secondary schools in Luuka District can be elucidated by expenditure control.

#### **4.4.5 Multiple Regression Analysis on the influence of financial management strategies on school performance in government secondary schools in Luuka District.**

Multiple Regression Analysis was done for purposes of examining the strongest predictor variable of financial management strategies with the aim of establishing which of the 3 components of financial management strategies i.e., budgeting; resource mobilization; and expenditure control had the strongest predictive power

on the dependent variable i.e., school performance in government secondary schools.

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.341 <sup>a</sup>	.116	.081	12.94086

a. Predictors: (Constant), Expenditure Control, Resource Mobilization, Budgeting

The results presented in the model summary table reveal that the Adjusted R Square value is 0.081, which implies that approximately 8.1% of the variation in school performance in government secondary schools in Luuka District can be explained by the combined influence of the three financial management strategies under investigation—namely budgeting, resource mobilization, and expenditure control. This suggests that although the model demonstrates a statistically observable relationship between these financial practices and school performance, a substantial proportion (approximately 91.9%) of the variation in school performance is accounted for by other factors not included in the current model.

The low Adjusted R Square value indicate the presence of additional variables—such as leadership effectiveness, staff competence, timely government funding, community involvement, or ICT integration—that WERE also significantly contribute to school performance outcomes but were not captured within the scope of this model. Nonetheless, the model still provides a basis for understanding the partial influence of key financial management strategies, particularly in the context of school-level operational practices.

**Table 4.14: Showing coefficients for financial management strategies and school performance in government secondary schools**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.454	0.259		9.469	0.000
Budgeting	0.074	0.128	0.091	0.578	0.565
Resource mobilization	0.144	0.102	0.191	1.408	0.163
Expenditure control	0.081	0.078	0.139	1.047	0.299

a. Dependent Variable: School performance  
 Source: Field data, 2024 (2024)

Basing on the linear regression equation below

$$Y = \alpha + \beta X_1 + \beta X_2 + \beta X_3 + \varepsilon$$

Where, Y is the value of school performance in government secondary schools (dependent variable) and  $X_1$  is the value of budgeting,  $X_2$  is the value of resource mobilization,  $X_3$  is the value of expenditure control,  $\beta$  is the Beta coefficient of the independent variable (Slope/gradient),  $\alpha$  is the intercept (constant) and  $\varepsilon$  is the error term. Substituting the values in Table 4.17 in the linear regression Equation

$$Y = 2.454 + 0.074 X_1 + 0.144 X_2 + 0.081 X_3 + \varepsilon$$

As reflected in table 4.17, the constant value of 2.454 is the value of school performance in government secondary schools (Y) when the effect of the predictor variables is zero (all other factors constant). The equation also showed that all factors are constant; a unit increase in budgeting results in 0.074 increases in

school performance in government secondary schools. The model indicates a positive significant relationship between budgeting and school performance in government secondary schools ( $\beta = 0.074$ ,  $p = 0.091$ ,  $< 0.05$ ).

The regression equation also showed that all factors are constant; a unit increase in resource mobilization results in 0.144 increases in school performance in government secondary schools. The model indicates a positive significant relationship between resource mobilization and school performance in government secondary schools ( $\beta = 0.144$ ,  $p = 0.191$ ,  $> 0.05$ ).

The equation also showed that all factors constant; a unit increase in expenditure control results in 0.081 increases in school performance in government secondary schools. The model indicates a positive significant relationship between expenditure control and school performance in government secondary schools ( $\beta = 0.081$ ,  $p = 0.139$ ,  $> 0.05$ ).

Based on the results from multiple regression analysis, school performance in government secondary schools in the sampled schools was mostly affected by resource mobilization ( $\beta = 0.144$ ,  $p = 0.191$ ,  $> 0.05$ ). Followed by expenditure control ( $\beta = 0.081$ ,  $p = 0.078$ ,  $> 0.05$ ) and lastly by budgeting ( $\beta = 0.074$ ,  $p = 0.091$ ,  $< 0.05$ ).

## CHAPTER FIVE

### DISCUSSION OF FINDINGS

#### 5.1 Introduction

The study examined the relationship between financial management strategies and school performance in government secondary schools in selected secondary schools in Luuka District. This chapter presents the summary, discussion, conclusions and recommendations of the findings as earlier presented in the previous chapter.

#### 5.2 Summary of the study findings

This section presents the summary of the findings of the study in relation to study specific objectives.

##### 5.2.1 Budgeting and school performance in government secondary schools in Luuka District

It was revealed that there exist a strong positive significant correlation between budgeting and school performance in government-aided secondary schools in Luuka District ( $r= 0.285^{**}$   $p < 0.05$ ). The study found that putting in place budgeting such as; allocation and management of financial resource, effective coordination of budgeting activities, can improve school performance in government secondary schools in Luuka District.

##### 5.2.2 Resource mobilization and school performance in government secondary schools in Luuka District

The findings of the study found that there was a weak and positive significant correlation between resource mobilization and school performance in government secondary schools in Luuka District ( $r= 0.289^{**}$   $p < 0.05$ ). It was also found that

putting in place resource mobilization strategies such as; fundraising, donation, and grants, effective coordination of resource mobilization activities and students and costs other factors remaining constant are most likely to significantly improve school performance in government secondary schools in Luuka District.

### **5.2.3 Expenditure control and school performance in government secondary schools in Luuka District**

The findings of the study revealed that there exist a weak but positive significant correlation between expenditure control and school performance in government secondary schools in Luuka District ( $r=0.251^{**}$   $p < 0.05$ ). This meant that putting in place expenditure control such as; monitoring expenditures, and controlling expenditures, proper coordination of expenditure control activities, is most likely to significantly improve school performance in government secondary schools in Luuka District.

## **5.3 Discussion of findings**

### **5.3.1 Budgeting and school performance in government secondary schools in Luuka District**

The study findings are in line with Chin & Chuang (2014) who asserts that School-based budgeting allows schools to tailor programs to address specific concerns, leading to improved effectiveness. Additionally, Mahmud et al. (2020) school budgets can enhance teaching and learning processes, thereby positively influencing students' academic performance. Similarly, Ben David-Hadar & Ziderman (2011) found out that equitable and efficient resource allocation, including incentives for improvement, could contribute to better academic achievement.

Furthermore, this study concurs with Oyier *et al.* (2017) who wrote that the transparency in budgetary allocation is crucial for ensuring good learning outcomes. Similarly, studies have also highlighted the “relevance of learning time in relation to academic achievement, especially in the context of decreased funding. Increasing school resources and time spent on key tasks have been associated with improved academic achievements without behavioural costs” (Jez & Wassmer, 2013).

The study revealed a positive significant correlation between budgeting and school performance in government secondary schools in Luuka District (Primary Data). The findings concur with Alam *et al.* (2022) who found out that benchmarking academic departments using data envelopment analysis has become essential for identifying improvements amid budget constraints. Dimitrov *et al.* (2014) resource allocation strategies, such as decomposable Markov decision processes, have been proposed to optimize school budgets based on various cost factors.

Further, the findings are in line with Kenayathulla *et al.* (2019) who opine that focus on school-level performance highlights the need for careful examination of resource allocation practices to ensure equitable distribution and effective utilization of resources. In addition, their studies indicated that the allocation of resources, such as funding and teacher training, could influence student performance.

These views concur with Jensen and Meckling (1976) in their Agency theory, which assumes that financial management in schools involves principals delegating authority to agents, such as school administrators, to make decisions on budgeting, resource mobilization, and expenditure control. The theory's emphasis on the potential conflicts of interest arising from information disparities between

principals and agents is crucial. It acknowledges that agents may prioritize their self-interests or diverge from the principals' objectives due to differing goals or risk preferences.

### **5.3.2 Resource mobilization and school performance in government secondary schools in Luuka District**

The study established a positive significant correlation between resource mobilization and school performance in government secondary schools in Luuka District. The findings concur with M Body (2017) who found out that fundraising plays a key aspect in supporting schools, specifically in the face of budget constraints and increased performance pressures. Schools are increasingly relying on fundraising to combat on-going challenges.

Similarly, Turner *et al.* (2012) said that successful fundraising in schools has been associated with various factors such as healthful fundraising policies, which have shown positive associations with school practices. Additionally, Ghazali *et al.* (2020) found out that the entrepreneurial leadership practices of school principals have been highlighted as key in successful fundraising activities. Furthermore, studies have shown “that higher levels of stakeholders' knowledge, awareness, involvement, satisfaction, and relationship with fundraising efforts positively affect fundraising success” (Jung & Lee (2019)). However, Winton (2018) studies indicated that disparities in fundraising success between schools, with parents in wealthy neighbourhoods having advantages in raising funds that family in low-income neighbourhoods might not possess.

### **5.3.3 Expenditure control and school performance in government secondary schools in Luuka District.**

The research found that financial management strategies significantly affect school performance in government secondary schools in Luuka District. Similarly, “the cost-effectiveness of education spending and how to enhance performance regardless of the sector in which funding is utilized are essential considerations in the discussion on school funding” (Jensen *et al.*, 2011).

Additionally, Sebold & Dato (1981) noted that student performance, as measured by standardized test scores, is primarily dependent on the characteristics of entering students, with other factors like school expenditure and policies playing subordinate roles (Sebold & Dato, 1981). Issa *et al.* (2022) found out that the impact of parental preference in expenditure on children's schooling has been studied, highlighting the significant role it plays in educational outcomes.

The findings are also in harmony with Baker, Weber, and Meier (2016) who examined the relationship between school expenditures and student performance. Their study found out that the higher levels of per-pupil spending were associated with improved academic achievement, particularly in schools serving disadvantaged student populations.

The findings are in agreement with the views held by Picus and Odden (2017) delved into the importance of strategic budgeting in education. Their research highlighted the need for aligning financial resources with instructional priorities to maximize student achievement. They found out that monitoring expenditures closely and ensuring that funds are allocated efficiently towards programs that directly influence student-learning, schools could optimize their performance outcomes.

## CHAPTER SIX

### CONCLUSIONS AND RECOMMENDATIONS

#### 6.0: Introduction

The study examined relationship between financial management strategies and school performance in government secondary schools in Luuka District. This chapter presents the conclusions and recommendations according to the three specific study objectives.

#### 6.1 Conclusions

The study drew the following conclusions

##### 6.1.1 Budgeting and school performance in government secondary schools in Luuka District

The study concluded that budgeting has a strong and statistically significant positive relationship with school performance in government-aided secondary schools in Luuka District. This finding implies that when schools engage in structured budgeting processes—such as allocating financial resources based on priorities, preparing timely budget plans, and coordinating budgeting activities—there is a notable improvement in performance indicators. These may include improved academic outcomes, enhanced infrastructure development, and better provision of learning materials. The findings suggest that effective budgeting allows school administrators to plan and monitor the use of financial resources in a manner that aligns with institutional goals. Therefore, strengthening the budgeting processes and building capacity in financial planning can significantly enhance the operational efficiency and overall performance of government secondary schools in Luuka District.

### **6.1.2 Resource mobilization and school performance in government secondary schools in Luuka District**

It was concluded that resource mobilization has a weak but statistically significant positive effect on school performance in government secondary schools in Luuka District. Although the correlation was not strong, the significance implied that resource mobilization remained a relevant factor in improving school outcomes. Schools that adopted strategies such as organizing fundraising events, soliciting donations from stakeholders, and applying for educational grants were likely to supplement government funding. This in turn would lead to improvements in physical facilities, instructional materials, and extracurricular activities. The study emphasized that resource mobilization would be well-coordinated and transparently managed to achieve desired outcomes. When effectively implemented, these strategies would ease financial constraints and create an enabling learning environment that contribute to better school performance.

### **6.1.3 Expenditure control and school performance in government secondary schools in Luuka District**

The findings led to the conclusion that expenditure control exhibited a weak but statistically significant positive relationship with school performance in government-aided secondary schools in Luuka District. This indicated that schools that implemented expenditure control mechanisms—such as regular financial audits, expenditure tracking, and strict adherence to budget lines—were likely to witness improvements in resource utilization and overall performance. Proper coordination of expenditure control activities would help minimize wastage, curb financial mismanagement, and ensure that funds were directed towards priority

areas such as teaching and learning materials, teacher welfare, and infrastructure development. Although the effect was not strong, it was clear that consistent and transparent expenditure control practices would contribute to improved school management and academic outcomes in the district's government secondary schools.

## **6.2 Recommendations**

From the study conclusions, the study made the following recommendations:

### **6.2.1 Budgeting and school performance in government secondary schools in Luuka District**

There should be sufficient budget allocations to secondary schools by the government to cover essential operational and infrastructural needs. An increase in per-student funding would help address shortages in teaching materials, laboratory equipment, and other educational resources.

Teacher performance was crucial to student outcomes. Allocating sufficient funds to ensure timely payment of salaries, along with investments in teacher training and professional development, would significantly improve teaching quality and morale.

School administrators must be trained how to manage finance to ensure that funds were used effectively and transparently.

### **6.2.2 Resource mobilization and school performance in government secondary schools in Luuka District**

Schools should strengthen partnerships with local communities and parents to mobilize additional financial and non-financial resources.

Schools should actively seek partnerships with local and international donor organisations, as well as businesses within the private sector. These entities would provide resources such as funding for scholarships, school infrastructure, or technological upgrades. Establishing Corporate Social Responsibility (CSR) partnerships with local businesses would also yield significant support in the form of donations or school sponsorships.

While mobilizing resources from external sources was important, ensuring strong collaboration with the government was essential. Schools should work closely with district education authorities and other relevant government departments to ensure timely disbursement of grants and explore additional opportunities for government support, such as the School Facilities Grant (SFG), Capitation Grants or other education-focused initiatives.

Schools should consider developing sustainable income-generating activities (IGAs) to supplement their budgets. Activities such as school farms, poultry projects, or small businesses like tailoring or carpentry workshops would provide additional revenue for the school. Funds generated from such initiatives would be reinvested into improving school facilities, purchasing learning materials, or enhancing teacher welfare.

Mobilizing alumni networks would be a valuable strategy for generating resources. Schools should maintain strong relationships with their former students, many of whom would be willing to contribute financially or offer material support such as textbooks, computers, or equipment for laboratories. Creating an alumni association and organizing events where former students would coordinate with the school to increase their sense of connection and willingness to contribute.

### **6.2.3 Expenditure control and school performance in government secondary schools in Luuka District**

Schools must develop and adhere to clear budgeting procedures that outline how funds will be allocated and spent. This would involve creating annual financial plans that prioritize critical areas such as teacher salaries, instructional materials, infrastructure maintenance, and student welfare. School management should ensure that all expenditures align with the school's strategic goals and performance objectives.

Regular internal audits and financial controls should be established to track and evaluate school expenditures. This would ensure that school funds were used for their intended purposes and reduce the risk of financial mismanagement or misuse. Auditors should check for adherence to financial regulations and flag any irregularities early to enable prompt corrective action.

Schools should produce periodic financial reports that detail income and expenditures, and share these with stakeholders during meetings. Transparency would help to create accountability and ensures that funds are spent responsibly and in line with the school's objectives.

Schools should adopt cost-effective procurement strategies to ensure that goods and services are purchased at the best value for money. By seeking competitive bids, negotiating better deals, and reducing wasteful spending, schools would save money and redirect those funds to more pressing needs such as improving classroom resources, laboratories, and student support services.

Schools should closely monitor recurrent expenses, such as utility bills, office supplies, and maintenance costs, to avoid unnecessary overspending. By promoting

energy efficiency, reducing waste, and carefully managing consumables, schools would reduce operational costs.

### **6.3 Areas for further study**

The study suggests that further research should focus on investigating how long-term financial planning and forecasting in government secondary schools affect student outcomes.

Research could examine how transparency in school financial management influences stakeholders' involvement such as parents, teachers, and community members, and how this affects overall school performance.

Analysing the role of headteachers and school administrators in implementing sound financial management practices, and how their leadership influences budget allocation decisions and school performance.

Exploring how the allocation of resources (e.g., textbooks, laboratory equipment, infrastructure) correlates with student achievement in government secondary schools.

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## APPENDICES

### APPENDIX 1: Questionnaire for teachers

Dear Respondent,

I am Ronald Magongo a student at UCU. In order to complete the study, I am kindly requesting you to take of a few minutes to participate in this research study. After your consent, I am kindly asking you to fill out the questionnaire at your most convenient time. This study is aimed at investigating the relationship between financial management strategies and school performance in government secondary schools in Luuka District in Uganda.

All information provided will be treated with utmost confidentiality. Your participation in this study is voluntary but I will be glad if you accept to participate in it.

Thank you for your cooperation.

Sincerely,

Ronald Magongo

#### SECTION: A

##### I. Demographics:

Please fill and tick (✓) where applicable.

##### 1. Sex

- Male
- Female

##### 2. Age group

- 16-19 years
- 20-30years
- 31-40years
- 41-50years
- 51-plus

**Section B: The relationship between financial management strategies and school performance in government secondary schools in Luuka District in Uganda**

Please use the rating scale 1-5 as provided below to select an option that you consider most appropriate. Tick (✓) the most appropriate number.

**1. Strongly disagree 2. Disagree 3. Not sure 4. Agree 5. Strongly agree**

<b>A</b>	<b>Budgeting</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>A</b>	<b>SA</b>
3	I am actively involved in the budgeting process at my school					
4	The allocation of financial resources at my school is done transparently					
5	The management of financial resources at my school is effective					
6	The current budget adequately addresses the needs of my department or subject area					
7	I am satisfied with how financial resources are allocated to different departments in my school.					
<b>B</b>	<b>Resource mobilization</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>A</b>	<b>SA</b>
15	Our school frequently engages in effective fundraising activities					
16	I am involved in the process of writing grant proposals for our school					
17	Our school has been successful in securing donations or grants in the past two years					

18	I feel supported by the school administration in our resource mobilization efforts					
19	Our school has adequate resources to support effective resource mobilization					
<b>C</b>	<b>Expenditure control</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>A</b>	<b>SA</b>
27	Our school effectively monitors its expenditures					
28	Regular audits or financial reviews are conducted at our school					
29	The expenditure reporting process at our school is transparent					
30	I am confident in the measures in place to control and monitor school expenditures					
31	The financial management practices at our school are satisfactory					
32	Our school provides adequate training on financial management and expenditure control					
33	There are clear guidelines and procedures for managing and controlling expenditures at our school					
<b>D</b>	<b>School performance</b>	<b>SD</b>	<b>D</b>	<b>NS</b>	<b>A</b>	<b>SA</b>
36	Students at our school perform well academically					
37	The curriculum is effectively delivered to meet students' academic needs					

38	Our school provides sufficient academic support to students					
39	The academic performance of students has improved over the past two years					
40	Students are adequately prepared for national examinations					
41	Our school offers a wide range of extracurricular activities					
42	Students actively participate in extracurricular activities					
43	The school administration supports and promotes extracurricular activities					
44	The school's infrastructure is adequate to support effective teaching and learning					
45	There have been significant infrastructure improvements at our school in the past two years					
46	Classroom facilities are well-maintained and conducive to learning					
	The school has sufficient facilities to accommodate all students					
	Our school has access to modern teaching aids and technology					
	Our school has an adequate number of qualified					

	teachers					
	Teachers at our school are highly motivated and committed					
	Professional development opportunities for teachers are regularly provided					
	The quality of teaching at our school is high					
	Teacher performance is regularly evaluated and feedback is given					

**Thank you for your cooperation**

**APPENDIX 2: Interview guide for Headteachers and BOG members**

1. Can you describe the budgeting process in your school?

.....  
.....

2. How are financial resources allocated among different departments and activities?

.....  
.....

3. In what ways do you involve teachers and staff in the budgeting process?

.....  
.....

4. How do you ensure transparency and accountability in the management of the school's budget?

.....  
.....

5. What challenges do you face in the budgeting process, and how do they impact school performance?

.....  
.....

6. Can you provide examples of how effective budgeting has contributed to improvements in academic performance and other areas of school performance?

.....  
.....

7. How does the budgeting process influence the planning and execution of extracurricular activities?

.....  
.....

8. What measures do you take to ensure the budget adequately supports infrastructure development?

.....  
.....

9. What strategies does your school use to mobilize resources such as fundraising, donations, and grants?

.....  
.....

10. How successful have these strategies been in the past two years?

.....  
.....

11. How do you engage the community and other stakeholders in resource mobilization efforts?

.....  
.....

12. What role do teachers and students play in fundraising activities?

.....  
.....

13. How do you ensure that the funds raised are utilized effectively to enhance school performance?

- .....
- .....
14. Can you share specific examples of how external funding has positively impacted academic performance, extracurricular activities, or infrastructure development?
  15. What are the main challenges you encounter in resource mobilization, and how do you address them?
  16. How do you prioritize resource allocation when you receive external funding?
  17. What procedures are in place to monitor and control expenditures in your school?
  18. How often are financial audits or reviews conducted, and what do they typically reveal about expenditure management?
  19. How do you ensure that expenditures are aligned with the school's strategic goals and objectives?
  20. Can you describe any instances where effective expenditure control has led to significant improvements in school performance?
  21. What challenges do you face in monitoring and controlling expenditures, and how do they affect overall school performance?
  22. How transparent is the expenditure reporting process, and how do you communicate financial information to stakeholders?
  23. What steps do you take to prevent and address mismanagement or misuse of funds?
  24. How do expenditure control measures impact the allocation of resources for academic programs, extracurricular activities, and infrastructure projects?

**Appendix 3: Krejcie and Morgan Table for Determining Sample Size of a known 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	346
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	354
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	191	1200	291	6000	361
45	40	170	118	400	196	1300	297	7000	364
50	44	180	123	420	201	1400	302	8000	367
55	48	190	127	440	205	1500	306	9000	368
60	52	200	132	460	210	1600	310	10000	370
65	56	210	136	480	214	1700	313	15000	375
70	59	220	140	500	217	1800	317	20000	377
75	63	230	144	550	226	1900	320	30000	379
80	66	240	148	600	234	2000	322	40000	380
85	70	250	152	650	242	2200	327	50000	381
90	73	260	155	700	248	2400	331	75000	382
95	76	270	159	750	254	2600	335	1000000	384
<i>Note: N is Population Size; S is Sample Size</i>					<i>Source: Krejcie &amp; Morgan, 1970</i>				

**Thank you for your cooperation**



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Office of the Academic Registrar

To THE HEADTEACHER  
KIMUNGA SECONDARY SCHOOL

DEPUTY HIT  
KIMUNGA SECONDARY  
SCHOOL

Dear Sir/Madam,

Re: Academic Research

Christian greetings!

We are honored to introduce to you Mr. Mrs./Miss MAGONGO RONALD

Of Registration Number; Rm221mudmed1002 pursuing a Masters' Degree/Postgraduate Diploma / Bachelor's Degree MASTER OF EDUCATIONAL ADMINISTRATION AND PLANNING

He/ she is required to carry out an academic research on the topic

FINANCIAL MANAGEMENT STRATEGIES AND SCHOOL PERFORMANCE IN GOVERNMENT SECONDARY SCHOOLS IN LUUKA DISTRICT, UGANDA.

and thereafter produce a well bound hard cover research report (MAROON) in color for undergraduate and three (BLACK) copies for Postgraduate students as a University requirement for the award of a degree/diploma in the academic discipline that he / she is pursuing.

We shall be grateful for the help you may offer to him or her accordingly.

Thank you.

Yours faithfully,

26 MAR 2024

Mr. Akampurira Timothy

Academic Registrar



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Office of the Academic Registrar

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NAKABUGU MUSLIM SECONDARY SCHOOL

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Re: Academic Research

Christian greetings!



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Of Registration Number; Rm22/muclmed/002 pursuing a Masters' Degree/Postgraduate Diploma / Bachelor's Degree MASTER OF EDUCATIONAL ADMINISTRATION AND PLANNING

He/ she is required to carry out an academic research on the topic FINANCIAL MANAGEMENT STRATEGIES AND SCHOOL PERFORMANCE IN GOVERNMENT SECONDARY SCHOOLS IN LUKA DISTRICT, UGANDA.

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We shall be grateful for the help you may offer to him or her accordingly.

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26 MAR 2024

Mr. Akampurira Timothy  
Academic Registrar

*Handwritten notes:*  
All done in time  
School to conduct the research  
16/07/2024  
Blue stamp: NAKABUGU MUSLIM SEC. SCH. P.O. BOX 01, BULONGA, UGANDA To: HEADTEACHER



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Christian greetings!



*Received and allowed to  
carry out research in  
Bukanga Seed S.S*

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IN ADMINISTRATION AND PLANNING

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SCHOOL PERFORMANCE IN GOVERNMENT SECONDARY  
SCHOOLS IN LUUKA DISTRICT, UGANDA  
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requirement for the award of a degree/diploma in the academic discipline that he / she is  
pursuing.

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Academic Registrar



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NAKABAALE HIGH SCHOOL

HEADTEACHER  
NAKABAALE HIGH SCHOOL  
8/07/2024  
P. O. BOX 475, IGANGA (U)

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Re: Academic Research

Christian greetings!

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Thank you.

Yours faithfully,

Mr. Akampurira Timothy

Academic Registrar

26 MAR 2024

permission granted to undertake the research

HEADTEACHER  
NAKABAALE HIGH SCHOOL  
08 JUL 2024 \*  
P. O. BOX 475, IGANGA (U)

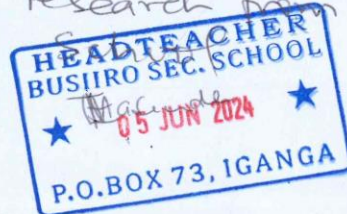


Office of the Academic Registrar

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Dear Sir/Madam,  
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Christian greetings!

Allowed to do  
research from the



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KIMUNGA SECONDARY SCHOOL

DEPUTY H/T  
KIMUNGA SECONDARY  
SCHOOL

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He/ she is required to carry out an academic research on the topic FINANCIAL MANAGEMENT STRATEGIES AND SCHOOL PERFORMANCE IN GOVERNMENT SECONDARY SCHOOLS IN LUUKA DISTRICT, UGANDA.

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