

**HEAD TEACHERS' LEADERSHIP PRACTICES AND FINANCIAL
PERFORMANCE IN CHURCH OF UGANDA SECONDARY SCHOOLS**

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DECLARATION

I, Jasper Tumuhimbise Mpiriirwe, hereby declare that this dissertation is original to the best of my knowledge and has not been submitted to any other institution of higher learning for any award.

Signed:  Date: ...**31st October 2024**

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APPROVAL

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DEDICATION

To the Immortal and Invisible One. To the One I pray and prayed to. To Him who heard me. And to my family, who stood by me and witnessed His grace. To you, Peace, and all the Children.

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During the COVID-19 pandemic in 2020, I conceived the idea of furthering my studies. This journey is culminating in this thesis. The days and times of reading and coursework have brought out this document. I am profoundly grateful to numerous individuals for their invaluable assistance and encouragement. I would like to thank God immensely for enabling me to fund and complete my studies. My heartfelt gratitude extends to my family, who tirelessly participated in typing, data analysis, data entry, cleaning, and coding. They deserve abundant blessings.

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ABBREVIATIONS

BoG	Board of Governors
CFS	Church of Uganda Founded Secondary School
CG	Capitation Grant
CMS	Church Missionary Society
COU	Church of Uganda
CVI	Content Validity Index
DEO	District Education Officer
DLG	District Local Government
FM	Financial Managers
KII	Key Informant Interviews
MoE&S	Ministry of Education & Sports
NGO	Non-Government Organisation
PTA	Parents Teachers' Association
RCC	Roman Catholic Church
RCM	Roman Catholic Missionaries
SDG	Sustainable Development Goals
SPSS	Software Package for Social Scientists
SRS	Simple Random Sampling
UCU	Uganda Christian University
UNEB	Uganda National Examinations Board
UPE	Universal Primary Education
UPOLET	Universal Post 'O' Level Education and Training -
UPPET	Universal Post Primary Education and Training
USE	Universal Secondary Education

ABSTRACT

This study investigated the influence of Head Teachers' leadership practices and financial performance in Church of Uganda founded secondary schools (CFSs) within Namirembe Diocese. The methodology used was an Exploratory Sequential Design employing both quantitative and qualitative approaches. This research employed an Exploratory Sequential design utilizing a qualitative and quantitative descriptive approach. The data was from eight out of twenty-three CFSs in the Diocese. This included schools categorized as Government Aided (GA), USE, and Private. Respondents were staff, management, teachers, alumni and students. Data was collected through self-administered questionnaires with a sample of 311 respondents. Seventeen participants were informants and in-depth respondents. The study evaluated the extent to which Head Teachers in CFSs have engaged using a Likert Scale (1 is Strongly Disagree and 5 is Strongly agree). The findings reveal varying levels of positive significant relationships between visionary and team leadership practices and financial performance in secondary schools. However, for values and stakeholder engagement, it was established that this relationship is not significant. It is recommended that schools should emphasize developing and implementing clear leadership models that fosters all practices. Further, the study proposes a Stakeholder Retention Model that modifies Stakeholder Theory to look at 20% profit retention as both an economic benefit and value addition to the Church as a Foundation Body. Continuous professional development for head teachers and school leaders focusing on effective leadership practices will positively impact financial performance. By implementing these recommendations, schools can improve their financial performance through effective leadership practices.

CHAPTER ONE

GENERAL INTRODUCTION

1.0 Introduction

The influence of leadership practices in schools on performance is evident and a subject of concern throughout the developing world (Baraka, 2022; Tobon et al., 2020). Head Teachers' leadership practices are critical on financial performance of CFSs and particularly as far as mission is concerned, (Kiryowa, 2022). These practices are closely connected to the mission of the church and significantly influence the financial health (performance) of CFSs. There is a plethora of studies on leadership practices. However, most studies of these are from outside Uganda. For instance, Somayeh and Kunos (2022), highlight five leadership practices that affect performance: the first is vision and mission employee orientation; the second is the leader as a model, which relates to the value system; the third is staff motivation; the fourth is risk orientation; and the fifth is the leader as a coach. Additionally, Kouzes and Posner (1987) and Tatjana (2019) posit confirming these leadership practices, with additional emphasis on external stakeholders who galvanize financial performance in organizations.

Although CFSs may be presented as not-for-profit entities, measuring financial performance has gained more popularity in the present day. Financial scarcity has led to increased tuition and fewer scholarships, especially from abroad (Kiryowa, 2022; Emery, 2018). It is crucial to note that, Tobón et al. (2022) and Emery (2018) amplified the need for inquiries regarding leadership in the

financial domain. Uganda's social service delivery systems have hallmarks of church foundation. Specifically, up to 85% of schools in Uganda are religious and faith-founded, with more schools being church-founded than both public and private combined to date (Mangalwadi, Marshall et al., 2020; Muwagga, Genza, and Ssemulya, 2013; Kiryowa, 2022). The debate about church school leadership practices and financial performance in denominational schools is relevant to inform policy within the church and the education sector in general. Moreover, the need for financial performance and the necessity of sustainability in CFSs have been emphasized (Tobón et al., 2022; Afwoywoth, 2023; Thorpe, 2023).

1.1 Background to the study

1.1.1 Historical Perspective

Keen (2017) posits that church schools were founded in the wake of the extension of Western power. The influence in the Ottoman Empire during the seventeenth, eighteenth, and nineteenth centuries facilitated the above. With the end of this empire, European domination of the region, and subsequent European mandates over the post-World War I successor states, a variety of motives led both private and religious organizations to aid in the educational enterprise (Keen, 2017; Mangalwadi & Marshall et al., 2020). The aim of schools was to modernize the peoples of the region. The finances for these church schools during these centuries were not a primary concern since support from colonial governments was received to facilitate missionary programs and expand schools and health centers worldwide (Keen, 2017; Ezewu, 1998; Mangalwadi & Marshall et al., 2020).

Similarly, this model permeated sub-Saharan Africa, pioneered by the Church Missionary Society (CMS) from the United Kingdom. This approach was replicated by the Roman Catholic Church (RCC) through the French White Missionaries. The model focused on Christian-based leadership practices in the education sector (Bbaale, 2023; Mangalwadi et al., 2020). Moreover, church missions directed social sectors to transform people holistically. Financial resources were mobilized to match the missionary models, with financial performance measured by the number of new school establishments and student enrolments rather than financial efficiency. Additionally, Government and kingdoms contributed through donation of land and providing building materials. Analysts contend that CMS brought development in ten years that would have taken Uganda more than fifty years (Kyamanywa, 2022; Magumba, 2022; Katarikawe, 2021).

In the case of Uganda, CMS and RCC arrived in 1877 and 1879, respectively. They established church-founded schools as part of their evangelizing strategy, aiming to inculcate Christian values in learners to support both the Church and the State. During that time, Head Teachers' leadership practices aligned with these objectives (Baccari, 2018; Muwagga et al. 2013; Kariippanon, Cliff, Lancaster, Okely, & Parrish, 2018). Missionaries emphasized the gospel and social actions, especially in health, education, and holistic living. They highlighted that development required biblically-based, sustainable education and other social services alongside mission action, targeting the head, heart, hands, and home (community or family) (Mutebi, 2015; Mangalwadi & Marshall et al., 2020).

Consequently, responsibility has not shifted. The role of the Church still remains to provide affordable, quality education as part of mission. However, this has become

increasingly difficult. Churches have unconsciously handed over their social service role to secular control. Extending cheap or free education poses challenges due to costs. Head Teachers in schools with unpaid tuition face significant challenges in extending education (Mukeshimana, 2016). Providing learning opportunities for students in rural, illiterate, and poor communities where mission centres were part of the Christian response to society has become minimal. The quality of leadership in CFSs is still lacking, and there is a challenge in maintaining the denominational identity of these missionary-founded schools across all governance structures. Further, financial performance remains poor (Mukeshimana, 2016).

Education advanced by CMS and RCM aimed to develop a class of people to take over public service with Christian ethics. This continued for about two decades without a clear education policy, leading to the appointment of the Phelps-Stokes Commission in 1924. The Commission recommended centralized governance by the colonial government due to the lack of standards and inadequate missionary support. As a result, the government controlled curricula and syllabi, while the church (CMS) retained limited powers, with white-dominated staff still managing the schools (Ocheng, 2004; Tiberondwa, 2001).

Prior studies revealed that leadership practices of church-founded institutions involved key staff, including medical personnel, Head Teachers, college principals, engineers, vocational instructors, and trained teachers as part of the missionary activity. Many of these individuals were priests who also served as missionary teachers (Bakibinga, 2021; Kyamanywa, 2022; Magumba, 2022; Busoga College Mwiri, 2023). Consequently, there are more faith-based educational institutions in Uganda than public and private combined. These institutions were established,

financed, and sustained primarily by missionaries with support from their headquarters in the United Kingdom. The schools' financial plans and performance were measured based on resources obtained from outside Uganda, with local chiefs mainly contributing land (Nkesiga, 2012; Mande, 2018; Rugyendo, 2012; Ssekamwa, 1997).

Regarding leadership, missionaries provided Principals for colleges and Head Teachers for schools, as well as most of the staff, especially teachers. The leadership practices within schools matched the mission focus. Vision, values, teams and engaging stakeholders especially church were eminently pursued as models of leadership without compromise. Further, CMS provided the required finances for staff and often scholarships to encourage local students to study both locally and abroad (Bakibinga, 2021; Mangalwadi & Marshall et al., 2020). Churchgoers and communities contributed land, materials for buildings, and labor, forming a significant part of the church and school budgets (Tweheyo, 2021; Kyamanywa, 2022; Senoga, 2022; Yahanpath et al., 2018).

Church schools and CMS mobilized funds for all educational activities. In Uganda, government financial support was minimal (up to 2% as of 1924, increasing to about 4% from 1925 to 1962). Missionaries continued as the major funders, spending substantial funds on education from their resources and facilitating scholarships mainly from America and Europe (Bakibinga, 2021; Kabushenga, 2004; Kyamanywa, 2022). Worth noting is the fact advanced that Colonial governments were initially uninterested in educating Africans (Robertson, 2022). Therefore, CMs and its leadership were fulfilling the Gospel role without necessarily depending on the Colonial Government. This remains the focus of Church to date.

Measuring financial performance in church or faith-based institutions globally remains a challenge. Schools, like churches, are not seen as profit-oriented organizations, and strict business measurements may jeopardize their foundational purpose (Yahanpath, Pacheco & Burns, 2018). Secondary schools' key performance indicators often exclude financial metrics, focusing instead on student enrolments, discipline, teacher performance, and completion rates (Emery, 2022; Kariippanon et al., 2018).

The Church continued to provide education without any form of government financial assistance. These Church schools did not guarantee their continued independence. Later, in 1976, the government began participating in education through financial assistance. Mission schools received through a 'grant-aid system' specifically to cover teachers' salaries, recurrent expenses, and capital contributions, following the principle of subsidiarity (Senoga, 2017; Mutebi, 2015; Kiryowa, 2022). Currently, government contributions cover about 30% of the financial needs of these schools, with the rest coming from parents, tuition, projects, and sales, indicating that leadership and financing are still primarily controlled by stakeholders (Duhaga High School, Budget Estimates 2019/2020 & 2021/2022; Kiryowa, 2022; Mutebi, 2019; Millar, 2008).

The leadership and funding of secondary education since the arrival of missionaries have continued therefore addressed various areas. Specifically; teacher salaries, school infrastructure, scholastic materials, and extracurricular activities were wholly secured and done by Church (Senoga, 2017; Mutebi 2019). Although missionary education aimed at holistic development, funding contributions from denominational churches have significantly dwindled over the past sixty years,

leaving tuition to account for 60% to 75% of school funding. This burdened parents and affected their financial performance (Duhaga High School, Budget Estimates, 2019/2020 & 2021/2022; Kiryowa, 2022). As CMS influence decreased, leadership and funding responsibilities shifted heavily to parents, posing challenges for poor and rural guardians.

The lack of adequate government funding for development projects, teaching aids, and equipment gradually challenged local church-founded, government-aided schools. This led churches to establish their privately-owned secondary schools, which have gained success due to leadership, founders' philosophy, school culture, and financial support (Bbaale, 2023; Ssekamwa, 1997; Kasibante & Kiwanuka, 2001). Presently, church-founded, government-aided, private, or USE partner secondary schools form 84.7% of all secondary schools in Uganda. ISER, (2023) reports that of these Church of Uganda (COU) owns more than 50%. The 50% is divided as 4578 that Government Aided. Of these, 519 are totally in the hands of CoU as private. 504 Secondary schools on that number are. However, funding of these government-aided secondary schools is no longer suitable, highlighting the need for sustainable financial strategies (Senoga, 2022; MoES, 2017; Initiative for Social And Economic Rights (ISER); 2023).

This study, delves into the historical context above to illuminate the tangled relationship between various leadership constructs and financial performance. Rooted in this legacy, is COU's influence in the education sector and the broader societal landscape. By exploring historical patterns and trends, the research uncovers insights that can inform present-day strategies for enhancing financial

performance and promoting effective leadership practices in educational institutions within Namirembe Diocese and Uganda in general.

1.1.2 Theoretical Perspective

Three theories were applied: Stewardship Theory, Stakeholder Theory, and Incremental Budget Theory. Stewardship emphasizes the overall public good rather than private gain. Stakeholder suggests that leadership should influence change through collaboration for the betterment of all involved especially Church. Incremental Budget examines inflows and outflows based on an annual fixed percentage increment. All these theories highlight aspects of leadership and financial performance and they are interconnected in the sense that they all direct individual and corporate leadership in all financial aspects in CFSs.

1.1.2.1 Stewardship Theory

According to Steinfeld, (2023), this emphasizes the importance of leader as a trustee and agent between principals who in this case owners and shareholders and agents in organizations. Leaders became more individualistic and used capitalistic approaches, in response this theory was advanced by Davis, Schoorman, and Donaldson (1989). It posits that persons in responsible positions seek to fulfil higher-order needs through actions that promote organisational behaviour than individual. Thus will naturally align their interests with those of the organization (and therefore its principals).

Key tenets include the idea that leaders should act as responsible stewards of resources entrusted to them by owners, prioritizing long-term interests over short-term gains. Stewardship theory suggests that when a leader may feel a sense of

ownership and responsibility towards the organization. This results in a more likelihood to act in its best interests. This aligns their goals with those of shareholders. Trust between principals and agents is crucial, as it fosters cooperation, transparency, and accountability, leading to better organizational performance. Stewardship theory contrasts with agency theory, which focuses on minimizing conflicts of interest between principals and agents through monitoring and incentives (Schillemans & Bjurstrøm, 2020; Chrisman, 2019).

1.1.2.2 Stakeholder Theory

This theory explains various aspects of sustainable development by emphasizing value addition to stakeholders (Newman, 1984). The emphasis is not simply on 'trade-offs' but rather on adding value to stakeholders. This theory posits that leaders should consider the interests and concerns of all stakeholders, including government, staffs, customers, suppliers, communities around, and shareholders, when making decisions (Newman, 1994; Brazao, 2023). It is a shared sense of value, meaning that Church must be able to be looked at as the 'Owner' and this position ought to be made clear by and to leaders of CFSs.

The main principle it portrays is the recognition that organizations exist within a broader network of stakeholders, and any actions are influenced by these stakeholders. Stakeholder theory in schools emphasizes creating value for all directors and owners (Church in this case), not just shareholders, and advocates for responsible and ethical management practices. It suggests that by taking into account the diverse needs and perspectives of stakeholders, organizations can enhance long-term sustainability, reputation, and overall performance. Stakeholder theory contrasts with shareholder primacy, which prioritizes the interests of

shareholders above all other stakeholders (Mawudor, 2016; Desmiwerita, 2019; Meng-Chi Tang, 2023; Arora, 2021; Tahira & Haider, 2020).

However, critics often miss that, in Christianity, the main motivation remains focused on pleasing God rather than rewards and coercion. Leaders in such schools, like the disciples of Jesus, make extreme sacrifices and are open to scrutiny by all stakeholders (Kwemarira, Ntayi & Munene, 2021; Chrisman, 2019). The Church and the State focus on service beyond self in social sectors like education and health, thus encompassing stewardship and stakeholder aspects. Stakeholder theory emphasizes that the leadership, founders, and networks offer financing, service, and advice on a continual but purposeful basis. This theory is mainly sociological and psychological, hence its applicability in phenomena under this research for CFSs. It concentrates on two aspects, leaders articulate a shared sense of value and what kind of relationship they want to create with major stakeholders and in this case Church, (Brazao, 2023).

1.1.2.3 Incremental Budget Theory

Incremental Budget Theory assumes that the previous year's budget is a good starting point. This then serves as a baseline for votes and items for the coming periods and years. Specifically, for secondary school budgets and public budgets, incremental changes are easier to implement than a complete overhaul, as seen in Zero-Based Budgeting. Participatory budgeting implies that each department will have a ceiling as an increment, building on the foundation of such budgeting as Wacht (1984) asserts, particularly in application to non-profit institutions. The focus is not on how much profit is made but on whether professional goals were delivered and achieved. Literature indicates that this type of budgeting has no single person behind it;

governments and institutions began applying it because of its simplicity in formulation, application, and interpretation (Beredugo, Azubike & Okon, 2019; Rabin, Bartley Hildreth, & Miller, 2007).

Incremental Budget Theory posits that the current budget should serve as the starting point for developing the next budget period. Key tenets include the idea that budgeting should be an iterative process, with incremental changes made to the previous budget based on factors such as inflation, changes in demand, and cost adjustments (Beredugo, Azubike & Okon, 2019; Munge, Kiman & Ngugi, 2016). This approach assumes that past budget decisions were generally sound and only minor modifications are necessary to accommodate changes in the operating environment. Incremental budgeting simplifies the budgeting process, focusing on adjustments rather than wholesale revisions, and relies on historical data and trends to inform decision-making. However, critics argue that incremental budgeting may lead to inertia and prevent organizations from pursuing more innovative or cost-effective solutions (Beredugo, Azubike & Okon, 2019; Munge, Kiman & Ngugi, 2016).

1.1.3 Conceptual Perspective

This study represents a critical intersection of leadership theories and finance management. It seeks to understand how leadership practices and decision-making influence the financial health and sustainability of these institutions. This conceptual perspective delves into the dynamics of stewardship and stakeholder theories, examining how responsible resource management and consideration of diverse interests shape financial outcomes. Moreover, it explores the challenges unique to religious institutions, such as governance tensions and financial constraints, which impact leadership effectiveness and organizational resilience.

1.1.3.1 Leadership Practices

Leadership is a means of persuading others towards a shared goal and vision by exercising responsibilities involved in a situation (Munroe, 2009). A leader is therefore someone in a designated position to exercise leadership or an individual who assumes that position by taking responsibility and accounting for actions under their jurisdiction. In broad terms, leadership for church-founded schools includes Head Teachers and their deputies, teaching staff, and student leaders. At the governance level, Head Teachers in secondary education institutions are part of the board of governors, who also act as directors of schools (Mugagga, Gyaviira & Ssemulya, 2013; Munroe, 2009).

The essence of proper educational leadership is to build a modern school system that operates in aligns with the law and regulations. This is with autonomy, and under democratic supervision, engaging other stakeholders in society. For denominational schools under study, there are two core goals: the first is to free schools from the current dependence syndrome on the government. The second is to gradually realize shared governance involving full participation. Particularly it is anticipated that stakeholders such as the Board, Church, teachers, students, parents, and professional educational organizations are the ones targeted in CFSs.

For the Church of Uganda, a church-founded school is one canonically set up by the church in a diocese to advance transformational education. The Education Act (2008) defines a “foundation body” as an individual, a group, or organization that initiates and directs the affairs of any educational institution. This essentially recognizes CFSs without specifically mentioning the word Church or religious affiliation. The goal is to deliver education through schools, by enhancing professionalism in all operations

to better meet students' educational needs, and thus facilitate development. This is done without compromising quality mechanisms (Education Act 2008; Bbaale, 2023)

Some CFSs are government-aided. Education Act 2008 posits that a government grant-aided school is one not founded by the government but which receives statutory grants in the form of aid from the government. It is jointly managed by the founders and the government (ISER, 2023). This means that the posting of the Head Teacher is often at the discretion of the government in consultation with the church. Additionally, some financial decisions are made in accordance with the Public Finance and Accountability Act, with clear mechanisms for appropriating government resources (Education Act 2008; Bbaale, 2023).

Kouzes and Posner (1987) and Tatjana (2019) posit regarding emerging leadership practices, especially applicable to not-for-profit agencies. Their studies confirm Head Teachers' leadership practices examined in this study. The first is Vision which is the ability to think about or plan the future with imagination or wisdom, allowing leaders to be farsighted and capable of predicting the future (Munroe, 2011; Church of Uganda Education Policy, 2010). The second is the Value System of a leader that are a set of beliefs and principles that guide one's work, giving leaders merit, worth, and an edge over others. They include tenets and standards of behaviour that direct one's decisions on what is essential in life. Head Teachers who develop a strong value system tend to perform better financially (Hilvert, 2020; Tumuhimbise, 2018; Kyamanywa, 2022; Munroe, 2011).

Begley, 2001 posits that literature refers to four various types of values. The first is personal values that define who an individual is and how s/he acts. This distinctively describe one person from another. The second are relational values that empower

and help care about others to live properly in a community. The third category are organizational values that guide the perspective and actions of the organization. The last category are societal values that specify community and dictate all social conducts. However, in all the above frameworks and at all levels, there is emergency of human rights' values that are shared and diverse integral part of the moral nature. Further, cultural values connect people with certain norms and traits that are interconnected, (Begley, 2001; Mueller, 2014; Peregrym and Wolf, 2013). For Christian leadership all the above values embody and define what ought to be. There is no line of separation between different categories. Noted however, is the fact that Christianity challenges certain culture norms that are not Biblical in nature, and for CFSs from the beginning, certain distinct traditional and cultural norms were rejected and taken as offensive to the gospel, (Ullah, 2021; Wango, 2022; Masaaba, et, al., 2021).

The third and fourth are that great leaders are team players and engage stakeholders respectively. Robbins (2001) defines a team as a group of two or more interdependent individuals who come together to achieve particular objectives. Team leaders at the institutional level instil levels of performance that individuals cannot achieve alone. Studies confirm that such leaders motivate staff, including those in finance, to work beyond expectations, thereby enhancing performance, (Katimbo, 2022). Externally, they are a link with the outside and a source of closely knit partnerships especially with the major stakeholders.

1.1.3.2 Financial Performance

Financial Performance, it is the corporate function concerned with profitability, expenses, cash, and credit, etc. It ensures the organization has the means to carry

out its objectives as satisfactorily as possible and is a means of measuring progress or lack of it (Atieno and Kiganda, 2020; Ahmed, 2018). It involves maximizing the value of the firm's assets over liabilities for stakeholders (Gitman & Zutter, 2019). In secondary schools, the service of education can generate sufficient revenue to run activities and meet educational objectives.

To ensure proper financial performance, schools employ bursars as Financial Managers (FMs). In some cases, like of some schools in Namirembe, the Deputy Head Teachers were appointed as heads of administration and finances. These professionals report directly to the Head Teacher regarding financial matters. This function is considered 'staff' rather than 'line,' meaning financial performance is not the main focus (Marsh, 2009; Bbaale, 2023). Financial performance is measured by healthy cash flow and manageable budgets. Atieno and Kiganda, (2020), posits that budgets are measured by variables including the Current Ratio, Cost-to-Income Ratio, and Surplus Margin Ratio, which generally remain consistent over time. A cash flow ratio greater than one indicates good financial health, as it shows cash flow sufficient to meet short-term financial obligations (Atieno and Kiganda, 2020).

Manageable budgets involve deciding how to allocate funds and prioritize expenditures. Effective budget management balances strong leadership with collaboration with other business partners. Agencies, consultants, and contractors need an efficient and transparent process to handle client cash. Financial ratios, derived from financial statements, provide meaningful information about a company. They include leverage ratios, efficiency ratios, and market value ratios. Liquidity ratios help creditors determine if a company can repay debts with available cash (Atieno and Kiganda, 2020).

The higher the liquidity ratio, the better the company's assets are able to pay off short-term debts. Profitability ratios evaluate a company's capacity to produce earnings in relation to its revenue, operating expenses, assets on the balance sheet, or shareholders' equity over a given period, utilizing data from a particular a point of reference (Rajesh & Ramana, 2011). Financial performance in this study was measured by cash flow, manageable budgets, Current Ratio, Cost-to-Income Ratio and Surplus Margin Ratio. Details of each measure is as below;

1.1.3.2.1 Cash Flow

Healthy cash flow is a simply when revenue in short-term cash flows is more than expenditure in the same period. If the inflows are not able to or sufficient to meet short-term financial obligations, then the cash flow is unhealthy. It is concerned with cash receipts, payments and the balance at the end of an accounting period. A healthy cash flow means that the balance at the end is high enough to meet short term obligations (Desmiwerita, 2019; UNEB, 2022; Qomarullah, et al., 2017).

1.1.3.2.2 Manageable budgets

Manageable budgets involve deciding how to spend money and what to prioritize with finances. For CFSs, one may use decision-making skills regarding budgets and priorities to develop for example who essential staff was and how much to pay a key factor. Budget management is a balance between strong leadership and collaboration with other stakeholders. Agencies, consultants, and contractors need an efficient and transparent process to handle school cash especially in emergency situations. School priorities and services changed over time and so did budgets (Desmiwerita, 2019; Meng-Chi Tang, 2023). Financial ratios in CFSs are fashioned

with the use of numerical values taken from financial statements to gain meaningful information about what is happening in it (Qomarullah, et al., 2017; Atieno and Kiganda, 2020). In this study three financial will be used as below:

i) Current Ratio

This indicates the extent to which the school wealth can finance any liability from its own capital. It is a measure of a school's short-term liquidity and ability to cover its short-term liabilities with its short-term assets. It is calculated by dividing current assets by current liabilities (*Current Ratio = Current Assets/Current Liabilities*). Current assets typically include cash, accounts receivable, and inventory etc. The current liabilities include accounts payable and short-term debts. A current ratio above 1 indicates that the school has more current assets than current liabilities, suggesting good short-term financial health. Which is generally considered favourable for meeting short-term commitments. The standard size for schools is 1.75-2.75 (Rajesh and Ramana, 2011; Atieno and Kiganda, 2020; Ahmed, 2018)

ii) Cost-to-Income Ratio

This Ratio indicates the measures of efficiency in the school's operations by comparing its operating costs to its income. A lower ratio is generally preferable, as it suggests that the school is operating efficiently and keeping operating costs in check. However, what constitutes a "good" ratio can vary depending on factors such as the school's budget and funding sources. When the ratio is decreased, it suggests a significant improvement in efficiency, as the school has been able to reduce its costs relative to its income, (Rajesh and Ramana, 2011). The Cost to Income ratio is that is calculated as detailed below: *Cost to Income Ration= Total Operating*

Expenditure/Total Operating Income. The standard size of return on school assets is 0.025-0.15 (Atieno and Kiganda, 2020; Ahmed, 2018; Syaaf, 2000).

iii) **Surplus Margin Ratio**

This is used to assess the ability of CFSs to meet all short and long term financial commitments. This is also known as profit margin, indicates the percentage of revenue that remains as profit after all expenses have been deducted. It's calculated by dividing net profit by revenue. A higher surplus margin is usually desirable, as it indicates that the school is generating more profit relative to its revenue. However, the specific target surplus margin can vary depending on factors such as the school's financial goals, budgetary constraints, and the level of investment required to maintain or improve educational quality. If the surplus margin is positive, then the company is generating profits from its operations. A positive margin is generally a positive sign for stakeholders and indicates profitability. The standard size for the school is 0.4-0.5, (Syaaf, AC, 2000; Atieno and Kiganda, 2020; Ahmed, 2018).

1.1.4 Contextual Perspective

Education is considered globally as a major driver of development. The Church Missionary Society (CMS) extended education as part of its missionary vision, including finances and resources for school sites. Many countries worldwide grapple with how to extend and expand educational opportunities for their citizens. The education sector is vital as it addresses most of the Sustainable Development Goals (SDGs). The social sector, like human rights, is interrelated and interdependent. Specifically, SDG 4 deals with inclusive and equitable quality education. This deals with access and affordable learning opportunities for all. United Nations (UN) Agencies and Development Partners (DPs) promote and support education, especially

for developing nations. Particularly, by investing in infrastructure, providing financial support, and implementing advocacy strategies that promote education for all (UN, SDGs 2018; UNESCO, 2024).

Mission groups continued to control the leadership, curriculum, objectives, ownership, and management of schools. There was an Educational Secretary-General responsible for coordinating the Anglican Mission's educational work. This included appointing area supervisors, head teachers, and classroom teachers, and writing progressive reports on schools. The Secretary-General's influence over CMS-founded schools was considerable until 1964 when the government took full control of Uganda's education system (Byaruhanga, 2008; Samson & Allida, 2018; Saxton, 2022; Nayihouba & Wodon, 2023). After independence, the governance of these schools was nationalized, with churches allowed limited powers, mainly regarding denominational Head Teachers and some key staff. The Castle Commission (1963) reviewed and recommended total control by the central government, inadvertently removing the Church from governing what they owned, (Kiryowa et al., 2021; ISER, 2023; Ocheng, 2004; Tiberondwa, 2001).

According to the Education Act (2008), education institutions in Uganda are categorized as public or government-founded, government grant-aided, and private ones. Further, any of the above can be profit or non-profit-making, and international or local depending on the licencing model. CFSs fall under the category of private institutions and were originally non-profit. However, the term "Church or Faith Founded" is not mentioned, even though these account for more than 85% of schools in Uganda (Kiryowa, 2022; Education Act, 2008). The Act specifies that grant-aided schools receive statutory grants and are jointly managed by the foundation body and

the government. However, government funding has been inadequate and often delays (Kiryowa, 2022; Okite, 2021).

Uganda has a very young population, which directly impacts Universal Primary Education (UPE) and Universal Secondary Education (USE) policies. According to the United Nations Educational, Scientific and Cultural Organization (UNESCO), minimum budget allocations for education should be 26% of the national budget. However, the Ugandan government has continuously allocated less than 9%. For the fiscal year 2023/24, the government allocated 8.4%, down from 8.7% the previous year. In nominal terms, the government allocated UGX 4,447 billion to the education sector in FY 2023/24, compared to UGX 4,170 billion in FY 2022/23. The increase is due to the World Bank's African Centres of Excellence II Project, which invested in the secondary education expansion project in Uganda (UNESCO, 2024).

Funding has therefore been inadequate. The current Capitation Grant for USE lower secondary is UGX 153,000, and for upper secondary, it is UGX 255,000 per student per year. National Planning Authority (NPA) estimates that the amounts to much costs should be made per term at 170,000 UGX (CSO Position Paper, 2024). Government-aided schools benefit from the payment of salaries for teaching and non-teaching staff, but this is inadequate. CFSs make conscious decisions to increase funding through local resources and previously from abroad (Kiryowa, 2022). From the 1890s to 1924, all school education and financial performance remained in the hands of missions. In 1925, the British Colonial Administration set up a Department of Education, initiated by the Phelps-Stokes Commission. This recommended training in practical skills, traditional and rural history, and culture, and increased government financing. This was the beginning of the Government's involvement in

Uganda's education, but the schools still belonged to the missions (Ocheng, 2004; Ruyendo, 2012).

Education financing still presents a challenge. A bigger challenge is also in user fees and in this case a minimal foundation fee imposed to schools by Church as a foundation body and vehemently opposed by government. This debate over foundation fees in Uganda highlights the tension between financial sustainability and equitable access to education. Proponents argue that these fees are essential for enhancing the financial viability of schools, allowing for improved educational quality through better resources and qualified staff. Kasozi (2020) notes that such can help schools maintain infrastructure and support programs for underprivileged students, fostering stakeholder engagement and accountability (Byamugisha, 2018). However, critics raise concerns about the equity implications, asserting that these fees may exacerbate inequalities in access to education, particularly for low-income families who may struggle to pay (Asante, 2024; Kinyanjui, 2022). A survey by the Ministry of Education and Sports (2020) found that many parents view these fees as a financial burden, potentially deterring enrolment.

Moreover, there are significant concerns about the potential mismanagement of funds collected through foundation fees, which could undermine trust between church, parents and school administrations (Otieno, 2021). Critics argue that the introduction and maintenance of such foundation fees in any social sector risks creating a two-tier education system. The well-funded institutions thrive at the expense of public or community schools (Nabudere, 2019). This trend could weaken the public education system as resources are diverted from schools serving the majority of students. Ultimately, while this can provide necessary funding for

schools, careful consideration of their broader impacts on access and equity is essential for promoting quality education in Uganda.

Support from the government includes paying statutory grants, providing educational materials and capital development inputs, setting national selection and admission guidelines, conducting routine and periodic inspections, ensuring safety and security of children. Further, appointing heads for government and grant-aided institutions in consultation with foundation bodies is in line with support from government. There has been ongoing tension between foundation bodies and the Ministry of Education and Sports (MoE&S) regarding this action of appointments, often without consulting the church, especially in prominent schools in Namirembe Diocese and Kampala Archdiocese for Roman Catholic Schools (The Independent, 24th December, 2022; Muggagga Muwagga et al., 2013).

Uganda's education system includes three to four years of pre-primary, seven years of primary, four years of Ordinary Level (O' Level) secondary, two years of Advanced Level (A' Level) secondary, and tertiary education of two or more years, depending on the course taken by the person (Education Act, 2008). Secondary education caters for learners aged 11 to 18 years (UNESCO, 2014). Head Teachers of these schools are in direct control of school affairs. The government nominates preferred candidates in consultation with the foundation board (Education Act, 2008). The Board of Governors (BoGs), licensing, running, standards, and teaching are under the control of the Directorate of Education Standards within the Ministry of Education and Sports. Worth noting is the fact that all schools are considered delivering a 'public good' (Mugula, Momanyi & Mugagga, 2020; Education Act, 2008).

The Government of Uganda is the main provider of this service of education. However, as indicated above, it was initially provided by primarily the COU through CMS. The Church is now considered a private provider of education. The government made a partial takeover of CFSs in 1964, but churches still retain some control through name and practice (Magumba, 2022; Kyamanywa, 2022). Head Teachers as leaders are crucial links to governance and administration (Education Act, 2008; Okia, Naluwemba & Kasule, 2021; Mugagga, et al., 2018).

Initially, schools were financed as part of the missionary budget. Byamugisha (2018) and Kasozi (2020) posit that more than 46% of secondary school budgets come from tuition fees paid by parents, 23% from the government as capitation grants, and a mere 1% from the foundation body. The rest is financed by donations from friends and well-wishers (8.8%), local school fundraising (7.1%), grants from NGOs (4.6%), PTA contributions (3.6%), school projects and local sources (3.6%), and individual alumni contributions (1.8%). This diminished funding from religious bodies has led to a decline in denominational identity and governance, with control and financing now coming from other sources (Okite, 2021; Kiryowa, 2022; Mugula et al., 2020; Kakuba, 2015; Mugagga Muwagga et al., 2013). That there is a clear divide between well to do schools and poor funded community schools is a reality in Uganda. This divide in apparently not reducing (Nabudere, 2019; Asante, 2024). This study advances how to address this through the Stakeholder Retention Model.

1.2 Statement of the Problem

Leadership within Ugandan secondary schools, particularly in Church-founded schools (CFSs), has historically exerted significant influence on overall performance. Despite this pivotal role, CFSs face significant challenges in effectively implementing

leadership practices to optimize performance outcomes (Muggaga, et al 2013; Kiryowa, 2022; Benedicte, Kiflemariam, & Wasike, 2022). Stewardship theory emphasizes the importance of responsible resource management. However, noticeable challenges exist in resource access, use, and allocation within these schools. The Office of the Auditor General (2018) reported cases of misappropriation, abuse of office, mismanagement, embezzlement, lack of expenditure controls, conflicts of interest, revenue shortfalls, entering credit facilities exceeding 17% of the total asset portfolio without authorization, and lack of internal audits in schools across the country. These include CFSs, which have been known for exemplary Christian leadership practices (Samson et al., 2018; Saxton, 2022; Nayihoubaet al, 2023; Atieno, et al., 2016;).

Stakeholder theory advocates for considering diverse interests, but its application within CFSs is limited. Inadequate financial resources, competing stakeholder priorities, failure to meet expectations, and leadership practices unique to religious institutions are some of the causes. In some cases, the appointment of leaders, particularly in CFSs, has caused tensions between the government and schools, affecting leadership expectations and practices as envisioned by the Church (Isabirye, 2019; Samson et, al., 2018; Otieno, 2021). Additionally, reduced contributions from stakeholders and foreign aid have already limited the resource envelope. The burden of raising tuition fees amid escalating poverty levels has strained parents and guardians, and government-imposed financial controls related to capitation grants and fees increases, (Baraka, 2022; New Vision, 2021; ISER, 2023; Kiryowa, 2022; Narbel & Katrin, 2017). There is a scarcity of comprehensive research on leadership practices and financial performance in Uganda. The existing knowledge primarily focuses on management effectiveness and academic

performance as well as resource mobilization, hindering an understanding of the specific leadership practices conducive to improved financial performance. Therefore, this study aims to address that gap in CFSs (Okoth, 2021; Yun & Zhao, 2023; Muggaga et al., 2018; Benedicte et al., 2022; UNEB, 2021; ISER, 2023).

1.3 Objectives of the Study

1.3.1 General Objective

This was to examine influence of Head Teachers' leadership practices on financial performance of CFSs.

1.3.2 Specific Objectives

The objectives were:

1. To examine influence of Head Teachers' vision on financial performance of CFSs in Namirembe Diocese.
2. To assess influence of Head Teachers' values on financial performance in CFSs in Namirembe Diocese.
3. To analyze influence of Head Teacher's team leadership practices on financial performance in CFSs in Namirembe Diocese.
4. To explore influence of Head Teachers' stakeholder collaboration on financial performance in the CFSs in Namirembe Diocese.

1.3.3 Research Questions

This was guided by the following questions:

- Q1: To what extent has Head Teacher's vision influenced financial performance in CFSs in Namirembe Diocese?
- Q2: What influence do Head Teachers' values have on financial performance in CFSs in Namirembe Diocese?
- Q3: To what extent does the Head Teacher's team leadership practices influence financial performance in CFSs in Namirembe Diocese?
- Q4: To what extent does Head Teachers' stakeholder collaboration influence financial performance in the CFSs in Namirembe Diocese?

11.3.4 Research Hypotheses

These are the following:

H1: There is significant relationship between head teacher's visionary leadership and financial performance of CFSs

H2: There is significant relationship between the head teacher's values and financial performance of CFSs

H3: There is significant relationship between the head-teacher's team practices and financial performance of CFSs

H4: There is significant relationship between the head teacher's stakeholder engagement and financial performance.

1.4 Scope of the Study

1.4.1 Geographical Scope

This focused on eight out of a total of twenty-three (23) CFSs at secondary level (Ordinary and Advanced Levels) in Namirembe Diocese. Namirembe diocese was the first diocese of the Church of Uganda to be founded in 1890. It boasts of the best and oldest schools. Presently the diocese has the highest number of CFSs compared to the rest of the thirty-nine dioceses. It covers the Districts of Wakiso, and Kalangala and, some divisions of Kampala City (CoU School Data Base, 2022; Kiryowa, 2022; Mugula et al., 2020).

1.4.2 Content Scope

This was on the current Head Teachers' practices CFSs in influencing financial performance. It further explored how these leadership practices (as the independent variables) are applied in schools to influence the performance of financial resources and thereby affect performance. The practices were limited to vision, set values, team building, and stakeholder engagement. The dependent variable was financial performance, measured by healthy cash flow and manageable budgets (Emery, 2022; Kariippanon et al., 2018).

1.4.3 Time scope

This investigated focused on a period 2023 Financial Year. This covered three academic terms of 2023, beginning January and ending with December, 2023. This is because in this period, there have been ongoing debate and growth in numbers amidst many challenges in leadership and aspects of financial performance in CFSs

all over Uganda (UNEB, 2022; Oleksiyenko, et al., 2023; Afwoyworwoth; 2023; Gaël et al; 2022)

1.5 Significance of the Study

It provides factual awareness to leadership, particularly in CFSs, on how to seek alternative leadership strategies to improve financial effectiveness and sustainability. These strategies may influence their current mentality and general outlook of a school governing system, promoting the importance of marketing, networking through various stakeholders, and restoring the past glory of CFSs in Uganda.

Additionally, the overview presented in this study will advocate for new paradigms for school leadership. This entails refocusing on all processes and procedures to serve, in this regard, the needs Church. The findings will benefit denominational education secretariats and staff at Dioceses and the Province to plan a way of directing and monitoring leadership practices with good business principles, objectivity, and accountability, so as to enhance performance and effectiveness (Mugagga Muwagga et al, 2013). This will in turn help to contrive creative alternative financing methods, leading to improvements in quality and resourcefulness. The findings will aid necessary reforms for the efficient leadership within all Church institutions (Otieno, 2021).

The study contributes to the broader debate on how secondary schools can improve the efficient provision of education services. It explores leadership practices that can withstand educational shocks like COVID-19 and its devastating impacts (Oleksiyenko et al., 2023; Alunyo et al., 2023). Academicians may also use the

findings to further research in their respective institutions on improving learning outcomes.

1.6 Justification of the Study

Regarding educational leadership of CFSs in different dioceses, it is noted that the focus is more to ministry formation for priests than leaders that help improve in financial performance (Mugagga Muwagga et al, 2020). That lack of inspection betrays the resultant reasons for denominational identity and the choice and quality of leadership at the diocesan level (education secretariat and parish priests) is not deliberately chosen for the big task required (Mugagga Muwagga et al 2018). In essence, as time went on, churches focused more on pastoral work and governance of the CFSs became a lesser priority for the church. Literature has also focused more on Catholic Secondary Schools than cou founded schools. Where it is on CFSs, it is not the dual responsibility of leaders but rather management practices (Tibarimbasa, 2006).

1.7 Conceptual Framework

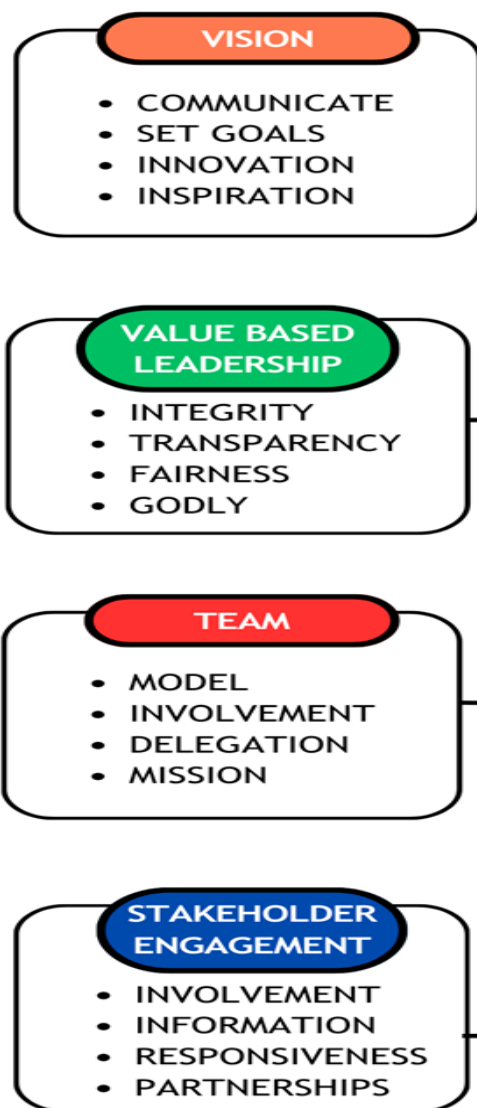
According to Heneveld (1994), this is a scheme of concepts (variables), which a researcher operationalizes to achieve the set objectives. Sarantakos (1998), supports this when he observes that it explains, either graphically or in a narrative form, presumed relationship for constructs or variables under study. This is essential in deciding and explaining the methodology to apply (Ogula 2002). The one that guided the study was inspired by anecdotal evidence highlighting the discrepancy between Head Teachers' leadership practices and the influence on financial performance and expectations from stakeholders (Munene, 1996). In the figure

below, Head Teachers' Leadership Practices as reflected by vision, values, team spirit and stakeholder engagement are independent variables. It is presumed that these have an influence on financial performance measured by parameters such as healthy cash flow, and manageable budgets (Ezewu, 1998).

Figure.1.1: Head Teachers' Leadership Practices and Financial Performance.

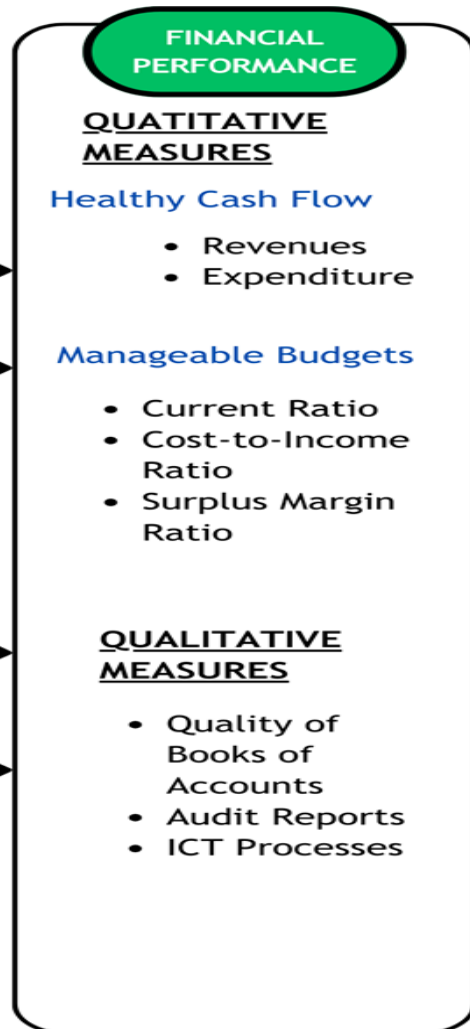
Independent Variables

Leadership Practices of CFSs



Dependent Variable

Financial Performance



Source: Leadership Practices as adopted from Kouzes & Posner (1987); Kariman & Kunos, (2022); Tatjana (2019); Financial Performance Indicators adopted from Atieno and Kiganda, (2020); Ahmed, (2018); Modified by the Researcher (2024).

CHAPTER TWO

LITERATURE REVIEW

2. Introduction

This chapter presents a critical review of the issues that have been explored and studied both theoretically and empirically on leadership practices and financial performance among CFSs. This review is comparative because it is in line with the specific objectives of the study. This was essential to the research regarding contributions of the different writers and identify the gaps.

2.1 Theoretical Review

Amin 2005 defines theories as sets of logically inferred and analytically tested propositions that have been developed through research. They are a means of explaining a social phenomenon over considerable period of time. This is supported by Mugenda & Mugenda (2003), who adds that for a theory, it implies that the phenomenon has similar conceptions and they are at the same time interrelated (Amin 2005; Mugenda & Mugenda, 2003). Among the many theories advanced particularly in the area of leadership and financial performance of organisations; three theories have been reviewed. Stewardship, Stakeholder and Incremental Budget Theories highlights what could have gone wide of the mark in the education system at leadership and financial levels respectively.

2.1.1 Stewardship Theory

Steinfeld, (2023) defines this as a governance model in which the motivations of the leaders are based upon the greater public good rather than self-interest behaviour

that mainly supports individual aspirations. Christian leadership, management, and service are anchored in stewardship, acting on behalf of 'God' and providing services empowered by Him to all creation. The social service sector, therefore, is part of the mission. The theory has one key assumption that leaders are also managers and agents of organisations. It emphasizes that at the level of the Head Teacher as the Chief Executive Officer, the leader is also a director working towards the organization's interests rather than individual gain. In this sense the mission of Church and the schools, are through the Head Teacher as a link between owners and the other stakeholders (Kyere & Ausloos, 2020; Davis et al., 1997; Steinfeld, 2023).

According to Block (1996), there was a suggestion of a leader as a steward that there must be a clear part of a Head Teacher for service over self-interest. The leader as a steward in this, believes that both organizational and individual needs were best achieved by promoting and enhancing interactions that treat followers like owners and partners. Caldwell and Karri (2005) further viewed stewardship theory as incorporating covenantal relationships up and down streams. This entails therefore that what the Steward owed to all stakeholders, is acknowledging the importance of a methodical fit of organizational governance.

According to Kyere & Ausloos, 2020, this theory underpins the fact that a leader is allowed space and discretion to decide as a director rather than being under close supervision focused solely on financial performance. It emphasizes shareholders' value addition, in this case, the Church. This is applicable to the study because CFSs' leadership and management are expected to work as social providers beyond self-service. The use of finances and delegated power in the execution of their functions without must not accept any form of abuse or corrupt tendencies. They are expected

to be examples of transformed lives (Steinfeld, 2023; Kyere & Ausloos, 2020; Caldwell and Karri, 2005).

Schillemans, (2013) states on this theory what Steinfeld, (2023) posits about that it arose from dissatisfaction with selfish agents and that do not separate their interests from that of their principals. They assert that the clash of interest should be minimized. Additionally, this theory advances an understanding the conditions under which agents are less likely to base their actions on self-interest. Stewards should take pleasure in serving collective goals or act as stewards to the interests of their principals (Schillemans, 2013; Steinfeld, 2023).

Historically and in this research, the Church considers education as a service to reduce poverty. This view aligns with this theory as explained by Caldwell and Karri (2005), who posits that in the case of non-profit organisations, social services possess a contracting relationship hence this theory is an appropriate model. This is because non-profits, by virtue of their organizational form, specialized in missions focused on poverty reduction and client stability. The governance structures, and the resource-interdependent nature of their funding relationship with the stakeholders, as well as the incomplete nature of social services contracts, may well contribute to their being a closer knit in alignment with government goals (Schillemans & Bjurstrøm, 2019; Caldwell and Karri; 2005).

The above analogy is very tough to implement in policy areas, markets, and different types of programs and services. In the area of social services as advanced by the private sector today, profit drives service and hence no sense of contracts. However, for Churches as foundation bodies it is generally acknowledged that there is a set of shared goals with government as contracting parties (Caldwell & Karri, 2005). This

theory assumes a soft interest towards society and the eventual performance that comes from this broader interest (Schillemans & Bjurstrøm, 2019; Steinfeld, 2023).

2.1.2 Stakeholder Theory

This theory goes beyond the individual and extends to the actors whom the leaders inspire. It emphasizes that the interests of all stakeholders, especially in the environment, should be included in all processes. In this regard, this theory focuses mainly managerial control and access by all stakeholders, with effectiveness measured by maximizing stakeholder interest rather than returns. It suggests that leadership should influence positive change through both external and internal engagements (Freeman, 1994; Stocker, 2022; Narbel & Muff, 2017).

Sekou et al. (2019) posit that in the case of development projects, a stakeholder is any person or group within or outside the project that has a claim on its attention, resources, or outputs and is affected by its activities. For CFSs, stakeholders are divided into internal stakeholders (within the CFS) and external stakeholders, including government agencies and the church as a foundation body (Sekou et al., 2019). Newman (1984) advances that for CFSs, anyone that affects or is affected by the objectives of the school is a stakeholder. In this regard, the Church is a major stakeholder and has a claim on the operations of CFSs.

The theory provides an important framework for explaining various aspects of sustainable development by emphasizing value addition to stakeholders (Freeman, 1984; Stocker, 2022). The emphasis is not simply on 'trade-offs' but rather on ensuring progression towards the mission end to the shareholders. In this regard, CFSs should be seen as helping the church in gospel propagation rather than merely

being income and profit-generating centers. Freeman (1984) also advances that the main task of executives, in this case, Head Teachers, is to ensure that stakeholders are aligned in the same direction. This involves managing relationships with various stakeholders especially Church regarding ownership, access, and control models to meet needs of different actors (Freeman, 1984; Narbel & Muff, 2017).

For education, the theory is useful in understanding how different dynamic groups and communities or organizations deal with emerging complex issues and actors. This is because the operations of the Church in this service involve many actors. There is an open interconnection between the school and stakeholders rather than just directors or shareholders, as in the case of private entities, (Barth, 2015; Stocker, 2022).

This theory is quite applicable to CFSs and other non-for profit institutions. It posits a system where inputs such as finances, human resources, and physical resources generate quality products (outputs). According to this theory, church-founded secondary schools receive finances from various sources (stakeholders) including government, student tuition, projects, and donations. In the process, budgeting for the finances determines the allocations to the various units of the school system, guiding the extent to which the schools will foster education as a common good to benefit and add value to all (Mudzingwa, 2021; Tahira & Haider, 2020; Desmiwerita, 2019; Meng-Chi Tang, 2023).

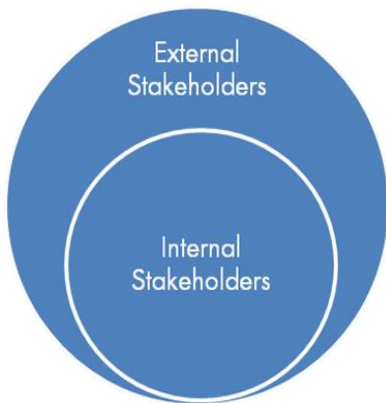
In addition, Christian leadership, management, and service are anchored in stakeholder theory. Public accountability to all stakeholders is the motivation rather than private and for-profit interests. While some may challenge the notion that there can be institutions that are entirely non-profit, even when profit is obtained,

it is for societal gain accountable to stakeholders. However, critics often miss that, in Christianity, the main motivation remains focused on pleasing God rather than rewards and coercion. Leaders in such schools, like the disciples of Jesus, make extreme sacrifices and are open to scrutiny by all stakeholders (Kwemarira, Ntayi & Munene, 2021; Chrisman, 2019).

The Church and the State focus on service beyond self in social sectors like education and health, hence incorporating both stewardship and stakeholder aspects. Stakeholder theory emphasizes that the leadership and founders, as well as networks, offer financing, service, and advice on a continual but purposeful basis. The basis of this theory is mainly sociological and psychological, hence its applicability in leadership practices and enhanced financial performance of CFSs (Mudzingwa et al., 2021; Meng-Chi Tang, 2023). Additionally, CFSs are also spiritual due to their nature and purpose.

Proponents of this theory envisage a win-win situation between the school and society. However, in modern times, the theory faces two limitations. First, it assumes a traditional view that a firm (in this case, a school) as an entity legitimately generates economic value for the school and its owners (the church). Yet, the Church focuses more on delivery to the poor than on economic benefit. Second, the theory focuses on regulation as a compensatory mechanism. In this regard, Government has mechanisms for regulating a sector and all CFSs, there are rules and regulation to the effect that it still acknowledges the founder (Stocker, 2022).

CFSs have very powerful and influential on other stakeholders. They exhibit interest



in the work of the CFS because of the services obtained from schools. This means that the CFSs ought to continue to engage and capitalise on their contributions. The ever-increasing balance is between the economic value and the societal gain.

Analysis of stakeholders is to inform the

development of strategies to help determine involvement in the whole strategic planning process and implementation of activities. Failure to consult and ignoring stakeholders for such public good like education is fatal for the project survival (ISER, 2023; Lukyamuzi, 2024).

The theory is both a managerial and a leadership one that facilitates external connections. All these are constituencies that impact positively or negatively a school. The motivation still remains societal rather than profit and therefore schools must add value intentionally to stakeholders (Freeman, 1996; Narbel & Muff, 2017, Donaldson, 1996). The theory deals with various internal and external stakeholders. Narbel & Muff (2017), urges that for not for profit agencies like CFSs, they draw their strength from stakeholder engagement strategy to leverage their support. The key stakeholders include several of the internal stakeholders and external ones, some of which are already members of CFSs or the schools while others are not yet formally part of the school. The need for a stakeholder theory that directly addresses not for profit agencies like in this case Church is real, (Mudzingwa, 2021, Tahira, & Haider, 2020; Meng-Chi Tang, 2023).

2.1.3 Incremental Budget Theory

Incremental Budget Theory was applied. It is basically used to analyze and understand budget trends and practices in the context of a CFS. This theory applies incremental adjustments to the existing budget to account for changes in costs, priorities, or external factors. The current budgetary estimates are a reflection of the past and will influence future projections. Modifications are based on such past experiences (Beredugo, Azubike & Okon, 2019; Munge; Kiman; Ngugi, 2016)).

This theory assumes that the past budget is a good starting point. That to budget for 2022, the year 2021 was the baseline (Saito et al, 2013). For Secondary school budgets and indeed public budgets, these incremental changes are easier to implement than a complete overhaul as it happens in Zero Based Budgeting. The foundation of such budgeting is as Wacht (1984) asserts that for non-profit institutions profit is not the focus but rather professional goals. Literature indicates that this type of budgeting has no person behind it. That Governments and Institutions began applying it because of its simplicity in formulation, application and interpretation (Beredugo, Azubike & Okon, 2019; Rabin; Bartley Hildreth; Miller; 2007). For schools Asante (2024), advances that no increments should be made that affects enrolment of students especially in sub Saharan Africa yet the biggest percentage of funds for these schools is tuition.

This theory allowed the researcher to analyze FY 2022 as the baseline for 2023 and an incremental budget for 2021 of secondary schools. Munge, et al., 2016 agrees in the Budget Theory that the initial budget shows clear revenue streams and also allocations for various expenses in totality. This, including instructional resources, infrastructure maintenance, staff salaries, and extracurricular activities as simply

Budget Theory. The same was done in 2020 and 2021 budgets. Further, the theory allowed focus on adjustments due to COVID-19. In this regard, CFSs budgetary were modified to respond to the pandemic at expenditure level. This accounts for accommodated unexpected expenses like sanitizers, related to technology (ICT) investments, health and safety measures, and the obvious changes in enrolment patterns, (ISER, 2023; Stocker, 2022; Alunyo et al., 2023).

The theory helps in identifying areas of re-allocation. For example, during total shut down the reduced demand (e.g., physical infrastructure maintenance, classroom costs, dining and boarding etc.) were allocated to the areas mentioned above. Analysis of financial outcomes and performance indicators resulting from the incremental budget helped in assessing the financial stability, the ability to maintain CFSs on a standard. The resilience of the secondary schools in the face of any challenges in this theory is a challenge because it assumes that there are no emergencies (Beredugo et al 2019; Rabin et al, 2007).

2.2 Leadership Practices and Financial Performance of education institutions

Leadership practices in secondary schools encompass a wide range of behaviours, strategies, and approaches employed by school leaders to effectively manage and improve educational outcomes. Some key aspects of leadership practices in secondary schools include: vision, values, team spirit and stakeholder engagements. The dynamic landscape of secondary schools that are church founded, effective leadership practices play a pivotal role in shaping organizational culture, fostering student success, and driving financial performance. This section, reveals the literature regarding the intersection between leadership practices—specifically focusing on vision setting, values alignment, team collaboration, and stakeholder

engagement—and financial performance among secondary schools. Through a comprehensive analysis of leadership practices and financial indicators, this review endeavours to offer practical gaps for enhancing leadership effectiveness and financial management strategies among Namirembe Diocese’s CFSs and beyond.

2.2.1 Visionary Leadership and Financial Performance.

Head Teachers ought to be vision bearers. In CFSs the vision ought to connect with the Great Commission as stated by Jesus Christ to reach out and make disciples of all nations (Province of the Church of Uganda, 2016). In this regard all visions clarify the purpose. From the onset, CMS educational approach saw Uganda as a fertile ground for education. Head Teachers’ of CFSs as vision bearers’ accessed and use information from the original missionary script. However, as time went on, researchers posit that the ‘vision’ changed to profit (Iravo, 2019; Mpaata, 2019).

This access has a purpose of facilitating and advancing the cause of the founder and then his disciples. Deployment of leaders as principals or Head Teachers at all levels especially for Church schools that are in this study, solely depended on when the leader has gotten information and knows the task beforehand, (Gumus, 2019). This implied that all Head Teachers were missionaries themselves and those enlisted had to access information regarding the main vision (Ferdinando, 2021). Therefore, the initial principals and headship of schools in Uganda were by default missionaries. Wherever the change happened attempts would be made to have a replacement similar to the missionaries and therefore the agenda was maintained (Kyamanywa, 2022; Bakibinga, 2021; Kabushenga, 2004; Mwesigwa, 2022). Of recent, there are reported cases of disagreements in deployments between government and churches

where government aids through capitation grants yet the church still claimed the vision, (Mpaata, 2019).

Head Teachers would also as much as possible embrace new challenges and innovate strategies to overcome without losing the vision of CFSs. This therefore required a change in mindset as vision bearers, (Nkesiga, 2012). Schools that were originally designed to accommodate few students, now expanded and the current capacities though not enough have reflected that over the years, leaders have responded social cultural and political pastries (Mwesigwa, 2022). Head Teachers would then be oriented to translate vision into a set of ideas. This is in regard to actions related to the gospel actions (Summers, 2006). Missionary teachers and Head Teachers were clear on this translation. As time went on this was not maintained because some of the leadership employed were no longer tuned into the holistic gospel but rather other competing interests including political take over (Mwesigwa, 2022; Isabirye, 2019; ISER, 2023).

Leaders especially at secondary school levels ought to communicate the vision continuously and effectively (Munroe, 2009). This supported by Kariman, & Kunos, (2022), who assert that visionary leadership provide a clear direction and mission for employees. Secondary School Head Teachers are the link necessary for effective communication at all channels. Vertically, they communicate the vision to BoG and down wards they inform staff and student leadership of decisions and policies from the stakeholders. Sometimes government takeovers are partly to put in better leadership, teachers and buildings as was in Scotland in 1795 after ‘a century of Christian led education’ (Robertson, 2022; p 30). A riot in Kings College Budo in 1942

was caused by poor communication and dictatorial tendencies by the Head Teacher who was challenged by students and in support of Kabaka, (Summers, 2006).

Financing CFSs that began with missionaries depended on the wider vision of 'civilising the inner parts of Africa (Tuma, 1977). The later part of funding from Government through programs like School Facilities Grants (SFG) and Capitation Grant (CG) became part of co-funding. Part of SFG condition was a component for School Completion Grant (SCG) and most church founded schools utilised it because Churches together with the community would initiate and build a school up to ring beam. Government financing would complete it. For CFSs all this depended on capabilities of the headmaster to link with church and local communities for initial vision and strategy (Bakibinga, 2021; Katimbo, 2022; Kiryowai, 2021).

In advancing education, leadership with a clear vision was the main tenet advanced by missionaries. This meant that both leadership and management were focused on evangelisation. This agrees with Bolam (1999) asserts that educational management is ability to deliver decided policies. Head Teachers in that respect have two roles of management and leadership. This therefore is a dual role and CFSs that have have no vision at this level, perform dismally in their financial performance. Those who try to delink leadership from management forget that bad leadership is a poor vehicle that gives management direction, (Newman, 1996; Bolam 1999; Narbel & Muff, 2017).

Most scholars review regarding CFSs, dismiss any view that promotes materialistic and profit snatching ventures over the mission of church. Visionary leadership in education has a background that is provided by the Christian principles and the Christian teaching. It is of the essence of Christ's teaching as to our human

relationships that we should serve our fellowmen, and that idea of service should pervade our whole active life especially in the education sector hence vision. What in essence the Church and the State ought to focus on is service beyond self in such social sectors like education and health hence transforming lives permanently. The evaluation is based on holistic life than a mere project intervention (Isabirye, 2019; Emery, 2022; Bolam, 1999).

According to Mugaju (1976), the CMS was left to set vision for education and therefore run schools. He argues that the colonial government went beyond and funded the education efforts. That such funding went mainly to the domineering Protestant (CMS) denomination (Mugaju, 1976). However, this funding is disputed by many scholars because the vision coined was specifically to and by missionaries (Nkesiga, 2011; Katimbo, 2022; Tuma, 1977). This case of a wider vision was not only in Uganda and Africa, but it applied to the rest of the world. All denominations and major religions tried such visions. For example, Presbyterians changed the education landscape in Scotland (Robertson, 2022). This point is further expressed by John Piper (2012) about the Universities in USA where from 1740 where only Yale, Harvard, and William and Mary were the only colonial colleges. He posits that the tide of piety the great awakening brought in a zeal for education for all denominations. This in a way still shows that Church and Education were inseparable. The East African Revival brought in the same hallmarks (John Piper, 2012; Katarikawe, 2021).

The leadership practice that inspires vision and is transformational in this respect is one that emphasizes the influence and development of followers to conform to a certain moral and motivational standard. This type of vision impacts significantly on

all staff in the school. Specifically, Indonesia, the impact was on creative capabilities and a desire to perform better (Banyene, Kifleyesus & Wasike, 2022). The Head Teachers that were recruited by CMS were all vision bearers. This style helped in building teams to work towards the mission vision. The immediate benefit was a clear value system that permeated in all sectors of the schools. For example, while Gayaza High School was established to train girls who were daughters of chiefs to become better wives; CMS had a long term transformative idea of having mothers who will nurture their children in Christianity. The school was established in 1905 with Missionary and transformative Head Teachers' institutions (Bakibinga, 2021, Gayaza High School-website; 2022).

In this respect, Allen Alfreda was the first Head Teacher (1905-1930); followed by Joan Cox; Sheelagh Warren (1972-1990). Even when the hand over to an indigenous head mistress in Gayaza, Ruth Kavuma, the culture and vision of Gayaza remained alight. To date the vision remains as that of nurturing young girls as leaders and mothers through the plans that began long before. Currently, alumni facilitate it and the idealised influence Gayaza has, cannot be matched by the current crop of leaders in public and private institutions (Bakibinga, 2021; Gayaza High School, 2022).

As stated, the first crop of leaders and teachers were missionaries that transformed the lives of girls and boys in Uganda in respect to education. In particular, educating women is important not only for the economic part but also for raising a generation of children that are enlightened. Such a vision of the gospel was deliberately facilitated by first expatriate white Head Teachers. Their practices have facilitated good financial performance in Gayaza High School that should be replicated

(Robertson, 2022). According to National College for School Leadership (NCSL), (2010) all school head teachers of institutions in Uganda are expected to have sound visionary management practices. These ought to support the financial objectives of schools to establish proper financial processes, procedures and controls. The purpose is to safeguard against fraud, so as to ensure value for money and fulfilment of the requirements of public finance accountability (NCSL, 2010; Iravo, 2019).

Iravo, (2019) asserts that such a training is aimed at developing technical, human, and conceptual skills in the Head Teacher. In France, teachers who become Head Teachers are trained and oriented before deployment. Other sister countries like Canada, USA, Ghana, and Nigeria show that those who aspire to be head teachers and principals must have managerial training before appointment. The Roman Catholic Church does this through Kulika, although it is on case by case basis (Kiryowa, 2022; Muggagga Muwagga et al., 2013).

Regarding vision and financing for school infrastructure, scholars note that there are heavy investments especially in school infrastructure. This demands for collaboration and partnership with local communities, religions, organizations, civil society, and N.G.Os. Therefore, visionary Head Teacher should know how to engage major stakeholders for funding on one hand and lobbying for support on the other hand. Further, accountability for received funds is a role of this visionary leader. The leaders therefore, need adequate understanding of the financial processes like proposal writing, accounting, budgeting, procurement, record keeping and auditing for infrastructure development (Gitman & Zutter, 2019; Wango, 2022).

Prilleltensky (2000, 2021) characterizes visionary leadership as a form of guidance or encouragement that motivates others to perform tasks effectively. This ought to

be in line with organizational directives, standards and goals with a Head Teacher as a vision bearer. Visionary leadership involves influencing individuals to eagerly work towards organizational goals. This is either through supportive or directive behaviours. Mbiti (2021) argues that an effective visionary leader helps schools and other educators develop a similar or better vision that enhances their approach to teaching, improves student learning, and fosters a better accountability system within schools. This in turn improves financial performance. A vision of a Head Teacher inspires teachers to achieve ambitious goals and improve performance. This eventually boosts the school's academic and financial outcomes. This aligns properly with the mission of the Church regarding social services and hence CFSs (Prilleltensky 2000, 2021; Mbiti, 2021).

According to Okumbe (2015), visionary leadership is essential for achieving organizational objectives. He suggests that ineffective visionary leadership impede teacher performance by failing to implement effective supervision, monitoring, and resource planning. To realize desirable educational outcomes, a visionary leadership approach tailored to specific situational and environmental contexts is necessary. This directly and positively impact the financial performance CFSs (National College for School Leadership, 2010; Okumbe, 2015).

2.2.2 Leadership Values and Financial Performance.

Benedicte et al, (2022), posits that leaders are models that set pace for others. When trusted they transform their subordinates. In CFSs, leaders are supposed to be trusted and faithful. In their daily work and in crises that occur, they stand out as key in shaping the direction of the organisation. The Head Teacher especially in CFS shared a common value system with staff of the schools. In this regard, headmasters

came in as missionaries that shared common Judeo-Christian values with CMS that sent them. This attracted support from Europe and later United States (Mwesigwa; 2022). However, of recent there have been challenges regarding the values and ethics of the current crop of Head Teachers and even staff. On that basis, many scholarships both local and international that were hitherto secured for students who would never otherwise have afforded tuition, are no longer available, (Mwesigwa, 2022; Bakibinga, 2021; Kyamanywa, 2022).

Mino, (2011) posits that even after independence in 1962, there was massive exodus of expatriate but Christian teachers. In 1970s, when there was a serious shock to the education sector when Asians were expelled, CFSs still remained with these missionary value based educators. There was a soft approach to missionaries' leadership and staff, since they were deep rooted in communities. Even Idi Amin allowed many to remain as leaders and agents, (Mino, 2011; Bakibinga, 2021). With these leadership values when allowed to prevail can lead to financial performances. According to Sekamwa (1997), observed that the value system sipped to the students and from the Head Teacher as well as teaching and non-teaching staff. This would exhibit such even in their private life. It was not only on occasions like Sundays, but continuous exemplifying of the values was daily in public and in private. For example, no teacher was allowed to work in any CFS when they were not married in Church (Bakibinga, 2021; Holmes & Pratt-Adams, 2021).

Some of the key values that were exemplified, and practice is diligence. Many knew what work was to be done and when. In cases where it was not clear, one would ask what needs to be done and with who. This aspect sipped through the first category of students and hence the work culture that was so unique for the post independent

graduates irrespective of their vocation (Kyamanywa, 2022; Mwesigwa, 2022). The value and model of voluntarism was followed through. CMS was totally a missionary focused organisation and not a means of paid employment. Volunteers who were professionals in health, education, engineering, agriculture etc., would enlist and without reservations risk their lives for reaching out. They would work in very difficult circumstances, and they risked their lives and indeed many died in this respect. All this was done through working 'outside the box' or comfort zone (Magumba, 2022; Simmons & Taylor, 2019).

According to Hilvert (July, 2020), another aspect of shared values with the leader as a model is the issue of cleaving together in times of crisis as a team. This meant that within CFSs, they would share common concerns, workload, and in cases where things were challenging, they would innovate to produce work in the new mission field and even joint planning would happen when they would want to plant a new station. Visionary Head Teachers were clearly team players and attractive to other missionary teachers hence reduced expenditure for especially the school regarding salary expenditure. Today, that is not the case (Kiryowa, 2022). Further, this practice entails that the Head Teacher would step up to lead in all circumstances. When necessary the first person to risk including death was the CMS leader whether in Church, Health Centre or mission field. Others would follow only when asked. This practice was more like martyrdom for Head Teachers and principals. This value continued even during Amin's regime and post independent era even for indigenous Ugandans (Mwesigwa, 2022; Grace, 2021).

Mwesigye (2022), revealed that values would adjust and change depending on the environment but what would not change for Head Teachers is the desire for the

gospel in regard to education or even health advancement. Adjustments therefore, by the leader and all staff would only be to harness and support the challenges in the new environment. This was as long as the shared values for the gospel are maintained (Hilvert, 2020). Tumuhimbise (2018), posits that values are guiding principles that give direction and firmness to life and bring joy, satisfaction and peace. Further, that when maintained in CFSs, they are like the rails that keep a train on the track and help it move smoothly, quickly and with direction. They bring quality to life. Values cover attitudes, beliefs, philosophy etc. For Judeo-Christianity where CFSs emanate, these values were and are non-comprisable by Head Teachers (Holmes, & Pratt-Adams, 2021; Tumuhimbise, 2018).

Sun, Chen, and Zhang, (2017), in their study recognizes the value of improving the leadership skills of the school head. That such is closely related to the need for organizations to recruit and retain high-performing teachers. Successful leadership CFSs hinges on a leader's values. A Head Teacher needs essential personal skills that include self-awareness, effective stress management, and conflict resolution. Then interpersonal skills such as fostering relationships through constructive communication, gaining authority, promoting productivity, and managing tensions are essential for these values to be felt. Group skills focus on inspiring and empowering others, enhancing performance, and leading progressive changes (Sun, Chen, and Zhang, (2017), Saxton, 2022). This is what is in recent times a challenge. There is no clear impartation from Head Teacher and teacher to students. In fact, some from CFSs have of recent been accused of corruption and wrong morals including defilement, something that had never been heard of previously in CFSs (Tumuhimbise, 2018; Samson, & Allida, 2018; Nayihouba, & Wodon, 2023).

The Department of Education (2000) in South Africa asserts that values such as equity, tolerance, openness, accountability, multilingualism, and honour are essential for effective teaching and learning in schools of all categories. These values are embedded in the South African Constitution, including the Bill of Rights, which emphasizes the importance of cultural diversity in schools (Du Preez & Roux, 2010). However, this diversity can lead to value conflicts (Begley, 2010), highlighting the need for respect for both personal and shared values to enhance well-being within school organizations (Du Preez & Roux, 2010).

Shatalebi and Yarmohammadian (2011) state that values represent shared conceptions of what is desirable in social life. They act as the something that binds communities together. While Christian values are foundational in Uganda's CFSs, they are not always the driving force. Shared values encompass fundamental beliefs and principles that shape the school's culture, guide decision-making, and influence behaviour (Shatalebi & Yarmohammadian, 2011). For a school to achieve its purpose, values must be evident in educational leaders. Head teachers in CFSs must demonstrate exemplary conduct in their leadership and management roles (Shapiro & Gross, 2013). When leaders' values are unclear or misunderstood, both personal and organizational development can be compromised, as values are crucial to decision-making (Eikenberry, 2010; Grace, 2021). Regarding CFSs the expectations from the beginning were so high and known. This led to model leadership and later a way in which students were coached to become great leaders (Tahira & Haider, 2020). In a nut shell, schools were training grounds for leadership and better management in all aspects. This is not the case for today's schools, including CFSs that are the subjects of this research, (Ullah, 2021; Wango, 2022; Masaaba, Tamale, & Genza, 2021)).

In CFSs, leaders are defined more by their values than their abilities. There were no talks of corruption and abuse of office compared to leadership within CFSs until recent times. Begley, (2001) indicated that values have a dynamic nature in the sense that they can have various levels of worth at a specific point in a person's life. However, this dynamic nature must still conform to Judeo Christianity for any CFSs. They can be subdued and only surface in certain scenarios or may feature very strongly if the situation warrants it. This view however, implies that all types change but Head Teachers of CFSs are not supposed to conform to patterns of leadership in the outside world (Samson & Allida, 2018; Saxton, 2022; Nayihouba, & Wodon, 2023).

Effective leadership in secondary schools, particularly within church-founded schools, requires a robust integration of values with financial management and leadership practices. According to Wango (2022), a Head Teacher's role includes overseeing school finances, including expenditures and procurement processes. They must ensure transparent and accurate financial record-keeping, as well as effective management of infrastructure projects, including soliciting and evaluating quotations and supervising contracted work (Brenninkmeyer & Spillane, 2008). Despite these responsibilities, there are gaps in financial management training for Head Teachers, leading to issues with record-keeping and potential misuse of funds (Iravo, 2019; UNEB, 2021). The legal framework in Kenya and Uganda mandates rigorous auditing and accountability for public funds, placing significant responsibility on Head Teachers as financial managers (Education Act, 1980; Office of Auditor General, 2018).

Leaders with values play a critical role in performance. Johnson (2012) emphasizes that leadership without values is inconceivable. For CFSs this is true because values

shape attitudes, behaviours, and decision-making. Eikenberry (2010) argues that strong personal values enhance a leader's influence and decision-making capabilities. Leaders who embody values such as honesty, respect, and integrity can positively impact the smooth operation and success of schools (De Klerk & Rens, 2013). Begley (2010) further supports this by noting that leaders who intentionally define and communicate school values can ensure these values guide practice. For CFS that serve in diverse and poor communities, the need for ethical leadership cannot be overemphasised (Begley, 2010; Christina et al., 2022).

Recent research reinforces that values should underpin the operational framework of CFSs. The value system of a Head Teacher influences mission, vision, policies, and procedures (Johnson, 2012). Effective leadership involves not only personal values but also professional, organizational, and social values that align with the school's vision (Teddy, 2016; De Klerk, 2013). This alignment ensures that values are integrated into all aspects of school functioning, fostering a cohesive environment (Hilvert, 2020). Prilleltensky (2000, 2021) highlights the importance of Value-Based Leadership (VBL), which focuses on shared values and considers the needs and interests of all members within the school context. This approach, which values both personal and collective interests, is particularly relevant for Head Teachers in church schools, where values-driven leadership is crucial (Peregrym & Wolf, 2013).

Leadership (VBL) that help leaders translate values into action. The first principle, self-reflection, involves leaders understanding the broader impact of their values and decisions. The second, balance, requires leaders to consider multiple perspectives in a holistic manner. The third principle is true self-confidence, where leaders recognize and accept their own competencies. The fourth is humility, which

involves leaders acknowledging their origins and their reliance on a higher power, such as God, for their achievements.

For CFSs, these principles align closely with the mission of the Church. However, recent studies indicate a lack of mechanisms for self-reflection, striking a balance, self-confidence, and enhancing humility among Head Teachers in the CFSs (Grace, 2022; Christina et al., 2022). This gap underscores a significant difference between CFSs and other schools. Embracing CFS leaders model with ethical behaviour to uphold the Christian tenets of righteousness and service are a need for the current crop of Head Teachers in CFSs (Tumuhimbise, 2018; Shatalebi & Yarmohammadian, 2011).

2.2.3 Team Leadership and Financial Performance

Masaaba, et al., (2021) contends that teamwork and spirit are key to maintaining any education institution. Successful Head Teachers apply the solidarity of teams in facilitating complex tasks. This practice when accomplished well is a source of dynamic capability that ensures long-term organisational effectiveness. Grace, 2023; and Christina et al., 2022, posit that teamwork alone cannot go far in inducing staff performance in schools. They assert that it must go hand in hand with equitable staff remuneration. And based on the previous studies, the aspect linking team leadership and financial performance has been lacking among secondary schools and yet teams and motivation go hand in hand and hence using this study finding can be able to bridge the gap, (Salfi, 2011; Kiryowa, 2022).

Pushpanadham, (2006) asserts that Head Teachers in CFSs were very open minded and they were inspirational with a succession agenda. They mixed easily with coverts

and they built trust for the local and indigenous to take over. The only exception was that they had to be in line with the mission goals and aspirations. Alfred Tucker pushed for a self-propagating, self-governing and self-supporting principle that empowered locals to take charge of the church and schools (Wild-Wood, 2021; Magumba, 2022)). This in essence meant building local capacity and teams to continue with teaching after the whites left. However much these Head Teachers in church founded secondary were praised for teaming up with locals and other stakeholders around the schools.

This act of team leadership plays a big role in the development of many CFSs across Uganda. Nevertheless, though schools were established thereafter, all the financial support and sustainability of these schools was to be got from the missionaries at the headquarters and this study could bring the link between team leadership and financial performance according to the researcher (Holmes, & Pratt-Adams, 2021). Studies by Kyla, & Karen, (2010) revealed that in cases where Head Teachers compromise team building, the school most often faces challenges. Parents, teachers, church leaders, students and civil leaders should all be leading in one direction. In this regard, when any of the above factions fail, then there is anarchy (Tahira & Haider, 2020). For example, at Kings College Budo, in 1946, just before coronation of the Kabaka of Buganda, the school was closed by the kingdom because students had compromised the Head Teacher through manipulation. Teachers were part of the problem to the extent that they were for the kingdom but not the team that supported the headmaster (Summers, 2006). Such sad divisions sometimes between church and Head Teacher have derailed an otherwise good initiative.

Effective team leadership practices in CFSs remain pivotal for enhancing instructional quality and financial performance. Hacker and Roberts (2003) assert that a school head must excel as a team player. This positively impact teaching and learning outcomes. Despite the challenges, the fundamental concepts of educational leadership remain constant across different contexts and more so CFSs across the world (Bbaale, 2023). Leadership is not merely the responsibility of one individual. It involves a combination of various factors and approaches. In CFSs, the model of team leadership is inspired by the teachings of Jesus Christ, emphasizing servant leadership, collaboration and shared responsibility. The governance and efficiency of such institutions rely on the commitment of school officials to implement initiatives that enhance operational effectiveness and maintain productive relationships with all team members (Simmons & Taylor, 2019; Tahira & Haider, 2020).

Research on Christian school leadership highlights the significance of some key factors. Rough (2008) and Vaught (2010) explored how mission statements serve as motivational tools. These guide and align all team members, including leaders of different departments in CFSs. Effective use of mission statements can significantly inspire teams to enhance school performance and leadership efficacy. Vaught (2010) further supports this by noting that schools experiencing increased enrolments often have leaders who are team players. They are actively and directly involved in school processes, reflecting their dedication to the school's mission.

Additionally, Holms & Pratt-Adams (2021) emphasize that Christian leaders are engaged in the holistic development of students. These include aspects such as scholarships for team members and personal support in case of challenges. Carman

(2009) examined the impact of diversity in leadership—encompassing age, tenure, background, education, and socioeconomic status—on school dynamics. While diversity can enrich leadership perspectives and expand the school's client base, Carman argues that diversity should complement teams rather than undermine the school's mission. Carman's study, however, did not directly address financial performance, which is a critical area for understanding leadership effectiveness in CFSs (Carman, 2009).

According to Shapiro and Gross (2013), Head Teachers team practices, play a crucial role in shaping both the performance and future direction of CFSs. Reynolds and Teddlie (2000) further emphasize that an effective team player fosters a culture of development. This is through their personal qualities, attitudes, and behaviors, impacting both learning and administrative processes. Financial performance, including accountability and project management, is also integral to a Head Teacher's role as a team leader and accounting officer. Noddings (2015) stresses the importance of Head Teachers' team practices in supporting comprehensive student development. This leads to improved academic outcomes and community engagement thus potential financial performance. Team players are expected to support teachers, monitor professional development, and cultivate an innovative mind set within the school (Mangundjaya et al., 2015; Gumus, 2019; UNESCO, 2016). Christiana et al. (2022) and Sushila (2004) argue that Head Teachers must act as integrative leaders, managing academic, financial, and administrative functions. This multifaceted role underscores the need for a transformative and charismatic approach to leadership in education.

Christiana, et al., 2022, posits that based on the traditional operation of the CFSS, their Head Teachers have not been versatile in doing all that. This Christian culture has persisted. The financial support to these schools has been coming directly from missionaries, therefore it's one of the reasons these schools are struggling to compete with private schools. This is in terms of practical team activities and sustainability. The researcher is confident that this study brings out the expected results on how to spar team leadership (Begley, 2001; Christiana, et al., 2022).

To this end, Yukl (2006) looks at such a leader as one who has good interpersonal relationship, ethical, supportive, likable, competent, and trustworthy so as to play an effective influence role. Consequently, the Head Teacher acts as a problem solver, obstacle breaker and a decision maker. Such qualified and competent professionals are not only expected to employ teamwork with colleagues as a working strategy that enables students to acquire a firm background of holistic education but also lobby the Ministry and the local communities to ensure that the school has libraries and laboratories that are well stocked and equipped respectively. The aim is to collect comprehensive teaching materials that can ensure integrative curriculum coverage. The outcome is expected to be hands-on education with life skills that demands for an environment in which there is an excellent teacher-parent relationship that will guarantee an enriched curriculum with a relevant subject matrix for the effective realization of integrative education.

Atieno, Onyango, & Omollo, (2016); asserts that school principals like any leaders of any organization have decisions to make when it comes to utilization of the funds channelled to public schools. These decisions according to Brigham and Houston (2012) have financial implications on the financial management of school principals

who play the most crucial role in ensuring schools' effectiveness and performance taking into account the day-to-day operations of the school. However, when it comes to CFS's today the support which is got from the church is small almost not there, therefore the Head Teachers in these schools have little or nothing to account for that is got from the church as in terms of funds, (Ballada & Ballada, 2012; Christiana, et al., 2022).

Further, Atieno et al., (2016) revealed that in schools, the principals are part of the school's financial management ranging from resource management to the accounting of financial utilization. This is a reality for leaders in CFSs that are seen as stewards. Hence, the school Head Teacher plans the budgetary requisites which cover budgeting, setting objectives, managing human resources, time setting, purchasing of learning resources, and the relevant costing and the Head Teacher in CFSs is the lead. Furthermore, Tayachi & Hunjra et al., (2023) support this view, that part of financial management is the sourcing of alternative funds and ensuring that it helps in the attainment of the goals of the organization. Bradley (2009) emphasized that effective and efficient financial management is manifested in the proper documentation of financial report. As some CFSs budgeting is supported by the government, CFSs leaders are compelled to ably do financial management to ensure education for all in the context of financial resources (Tayachi, Hunjra, Jones, Mehmood, & Al-Faryan, 2023; Atieno et al., 2016).

According to UNESCO (2023), the educational reforms in the field of education posed various challenges related to financial planning, financial reports and financial controls. Christiana, et al., (2022), recognized that efficient management of financial resources is an important task for school Head Teachers. As leaders, they

are often confronted with the tasks to ensure that financial resources are made available to run the different departments of the school (Cole and Kelly, 2011). Most important to these tasks, according to Miriti and Wangui (2014), the principals are expected to set and follow them.

Godfrey and Block (1996) in Nginda (2003) observed that investigations into misuse of funds by teachers following cries from the public revealed that many teachers lacked financial skills worldwide. Hence training programmes needed to be initiated to train the teachers on how to handle finances among other duties. In Catalonia, Spain, a Head Teacher must have a certificate on school management issued by the Ministry of Education, similarly in Slovenia, Europe, teachers must follow a special course to become Head Teachers while in Estonia Eastern Europe, at least five years of teaching experience was required coupled with training in leadership (Burns, 2005).

Bernett (2000) and Christina et al., (2022); argue that for Head Teachers to be competent in Financial Management they need constant exposure to training seminars, workshops in order to improve their competence behaviour rather than depending on experience alone it would be imprudent to consider experience as a classroom teacher as the only prerequisite in the appointment of primary school teachers (Bernett, 2000). Financial management standards in schools (2008) carried out a study to identify the levels of competence in financial management by primary Head Teachers in United Kingdom that used a seven point Likert scale to determine the manner of acquisition of such competencies. The strategies used for acquisition of competence were graduate course work, teaching experience, administrative experience, administrative internship, in service training programmes and support

from education administration were expressed as the main ways of acquiring levels of competence in financial management by Head Teachers (Masaaba, et al., 2021; Ullah 2021).

Yukl (2006) describes effective team leaders as those who excel in interpersonal relationships, ethical behavior, supportiveness, likability, competence, and trustworthiness. These enable them to exert a significant influence on fellow staff and subjects. In this regard, Head Teachers as team leaders in CFSs are tasked with problem-solving, overcoming obstacles, and making critical decisions. They are expected to leverage teamwork among colleagues to provide students with a comprehensive and holistic education. Additionally, Head Teachers should advocate for resources to create an environment where strong teams and relationships to support financial performance.

Atieno, Onyango, & Omollo (2016) highlight that, like other leaders, school heads face critical decisions regarding the allocation of funds received by schools. These financial decisions have significant implications for the management and performance of schools (Brigham & Houston, 2012). In the context of Church-founded Schools (CFSs), however, support from religious institutions remains minimal, leaving Head Teachers with limited financial resources and expertise from the church to lead (Ballada & Ballada, 2012; Christiana et al., 2022). Atieno et al. (2016) further emphasize that heads are integral part financial management within schools, overseeing budgeting, resource management, and financial accounting. However, they are not trained to lead teams in finance departments.

Tayachi & Hunjra et al. (2023) support this by noting that financial management includes sourcing alternative funds to help achieve organizational goals. Effective

financial management, as Bradley (2009) points out, is evidenced by thorough documentation and reporting. Given that some CFSs receive government funding, leaders are expected to manage these resources efficiently to ensure equitable education (Tayachi et al., 2023; Atieno et al., 2016). Team leadership comes in handy for the head to ensure that the teams are doing that adequately and professionally. The main role is supporting, demanding and motivating.

Bernett (2000) and Christina et al. (2022) argue that Head Teachers must continuously engage in team leadership training seminars and workshops to enhance their financial management competencies, rather than relying solely on experience. The study by Financial Management Standards (2008) in the UK revealed that competencies in financial management are best acquired through a combination of graduate coursework, teaching experience, administrative roles, internships, in-service training, and support from educational administration (Masaaba et al., 2021; Ullah, 2021). In Uganda, this is not the case and yet Head Teachers of all sorts of schools are expected to be team leaders with some knowledge of finance management. This in essence deserves attention if CFSs are to have proper and sustainable leadership that influence financial performance, (Tayachi & Hunjra et al., 2023; Shapiro & Gross, 2013).

2.2.4 Stakeholder Collaboration and Financial Performance

Okeyo (2015) highlights that religion as key stakeholders globally play a significant role in advancing social, economic, and political goals within societies. Christian social action through the Anglican Church-funded projects exemplify a global initiative where businesses prioritize social and environmental objectives. Therefore, rather than generating profits for owners and shareholders, focus is on

improvement or increased access. Where there are surpluses, reinvesting into the community or related ventures is a principle (Moyer, 2015). Despite substantial investments from the Anglican Church and other organizations in church-initiated income-generating projects, the effectiveness of these initiatives is often compromised. The reason is stakeholder engagements and thus many collapse shortly after their inception (Hezekiah, Onkware & Iteyo, 2017; Stocker et al., 2020).

In Sub-Saharan Africa, particularly Nigeria, the failure rates of church-funded projects are notably high, leading to significant criticism of church development strategies (Akanbi & Beyers, 2017). Similarly, the Church in Uganda faces such challenges with the projects (Christina et al 2022). The main cause is leadership actions and strategies that have traditionally focused rather than technical expertise in as far as stakeholder placements are concerned. Many transfers for CFSs are aimed at boosting visibility of the Church rather than production among church members, with the expectation that improvements would gradually benefit less advanced rural communities (Freeman, 2015).

In Uganda and Kenya, there is no doubt that churches have been actively involved in development projects. The extension is mainly felt in education and health to agriculture, clean water, media, civic education, and election monitoring (Okeyo, 2015). Statistics indicate that approximately 76.7 percent of primary schools in Kenya are Christian-based (Mawudor, 2016). Moyer (2015) notes that many local churches in Kenya have formed partnerships with international donors to enhance their community programs, though they often rely on external funding for equipment, staff, and operational costs (Republic of Kenya, 2003; Stocker et al.,

2020). Similarly, in Uganda Churches have more schools than both private and public combined with CFSs over 45% in total (ISER; 2023).

Research by Tayachi & Hunjra et al. (2023) and Ayuso et al. (2014) underscores the crucial role of church leadership in these development projects. Despite their leadership positions, assessing the effectiveness of school leaders in stakeholder engagement, resource mobilization, and project sustainability remains challenging in developing countries like Uganda (Christina et al., 2022). Previous studies have largely overlooked the impact of stakeholder engagement, resource mobilization, leadership practices, government policies, and donor partner involvement on the sustainability of church-funded projects and specifically CFSs.

Tahira & Haider (2020) and other researchers have explored the relationship between stakeholder engagement and project sustainability, noting a positive impact on sustainable innovation. However, limited research has focused on how churches, as major stakeholders, engage in integrated processes within church-funded projects (Mawudor, 2016). This knowledge gap of assessing the effects of stakeholder engagement and the hitherto financial muscle of these schools is vital to development of models that work.

Raffe, (2011) revealed that every organization survives by maintaining coherence between the internal and the external environments. The external landscape, comprising of regulators, non-governmental organizations and other competitors, funding agencies, alternative products from the private sector etc., define the opportunities and threats that any organization operating in a given space faces (Ayuso, et al. 2014). Equipped with a deeper understanding of schools, the Head Teacher as a leader scans this landscape in which the school operates (ibid).

According to Okeyo, (2015), stakeholder collaboration entails that the Head Teacher documents the political, social, economic, and technological trends that could impact the CFS. Alunyo et al., (2023) posits that obvious shocks like recovering from World War 1 and 2, pandemics including the recent one of COVID 19 affects leadership and financial performance tremendously (UNEB, 2021). They create clear funding shocks. Leaders therefore of secondary school thrive on how they relate to the outside to improve on financing school programs. This becomes the core emphasis of the Head Teacher on available government funding, donor, and partnership opportunities, (Mwesigwa, et al., (2020).

Ayeni, & Ibukun, (2013) writings revealed that stakeholder collaboration focuses on an inclusive vision as a glue that bring all together. In the school setting like CFSs, the Head Teacher links to the outside world. This is through an open 'systems' approach that recognizes the reality of external influences to organizational performance. This is confirmed by Armstrong who quotes Katz and Kahn (1966) as stating that such a structure concerns itself with challenges of relationships, and interdependence (Armstrong, 2009, Coulter, 1996). In this regard, Head Teachers in CFSs used to ensure that all subsystems are brought together for better performance and continued vision and mission of the Church.

In Uganda, The Provincial Vision (2025) specifically addresses quality education as having two aspects. It is regarding inclusiveness and equitable to all Ugandans. This eventually leads to promotion of lifelong learning opportunities for all categories of pupils in Uganda and outside, (Province of the Church of Uganda , 2016). Leadership practices for these heads focused on the secondary schools as one component. This approach according to James Stoner, (1996), viewed the church and its secondary

schools as a 'unified, purposeful system composed of interrelated parts'. This however is simply on paper. There has not been purposeful collaborative framework to harness these schools to make Church a major stake in Uganda.

Armstrong (2009), quoting organisation functioning as advanced by Miller and Rice (1967), posits that organisations like schools are treated as open systems that are continually depending upon and influenced by their environment. That this is foundation of an organisation that will then turn inputs into outputs in a given environment. This approach is a method of 'best practice' as an idea that is supported by Ezenne, (2013) that such should be replicated by others in the school leadership world. Head Teachers therefore create wide networks that facilitated their actions. They never created boundaries for students to the extent that prominent Muslims studied in for example Kings College Budo and the children of Amin Dada the president of Uganda studied at a CFS, totally under the control of missionaries (Bakibinga, 2021).

Similarly, the flow of information through vertical and horizontal communication channels. The Head Teachers would link to churches and in most cases, Church schools at lower levels were recruitment centers for schools at high levels. Further, in case of need for support, the leadership would solicit for contributions by use of especially the Bishop's office to both Government and to the members of Church. All this would entail that all stakeholders are informed about things that affect them, (Nkesiga, 2012). Further as a principle, Chaplains were appointed and Parish priests were members of the governing body across all levels as far as it is a church founded school, (CoU Education Policy. 2009).

According to Kyamanywa, (2022), through stakeholders, Secondary Schools received land that was originally given by either kingdoms or prominent people to churches. In some cases, it was 'public land' that would be utilised again with support from the community. However, all indications on the ground was that where members of the community welcomed the gospel, they provided prominent members to be part of the teams to provide initial inputs. For example, in Hoima City, king Duhaga provided land and resources to build Duhaga Secondary School in Bunyoro and he was himself a student and a church member. This boosted the church and schools in the whole of Bunyoro region (Qomarullah, Kusumaningrum, Catur, Widodo; 2017).

2.3 Conclusion

This re-search probed the leadership practices within CFSs. The biggest gap in Uganda is the fact that research has concentrated on Management and Performance of Schools rather than leadership especially in CFSs' schools. Further, the missional focus of these schools and scholarship are no longer for the ordinary student but rather those who can afford. There is no strong emphasis on background checks of specifically top leadership and teachers appointed in CFSs, and how that imparts on students for proper transformation. Head Teachers influence teachers who then should make every effort to extend the same influence of their work beyond classroom. Regarding Financial performance, it is crucial for school Head Teachers to regularly monitor these financial ratios and benchmarks to ensure the school's financial health and performance.

CHAPTER THREE

METHODOLOGY

3. Introduction

This section outlines the methods employed in this study. It highlights the research design, instruments, study area, population, sample size, selection procedure, ethical considerations, methods of data analysis and study limitations. The research engaged both qualitative and quantitative descriptive approaches that enable a systematic review and analysis of CFSs. Both secondary and primary data was collected and reviewed.

3.1 Research Philosophy

The study employed one philosophy: Pragmatism. This paradigm applies facts to a research phenomenon and allows a researcher room for innovation depending on the phenomena under study. It is appropriately used because of its capacity to get a deeper analysis the leadership and actors' experiences and influence on financial performance over a period of time (Mukhles et. al., 2022). It addresses issues of impact and influence in a social setting. As Saunders, Lewis, and Thornhill (2015) note, the aim of research philosophy is to generate new and enriched understandings and interpretations of research problems, extending beyond interpretivism and positivism. Pragmatism, therefore, posits that reality is grounded in factual evidence (Mukhles, 2022; Saunders, et al., 2015).

This approach provided the researcher with flexibility in selecting methods, techniques, processes, and procedures to effectively achieve the research

objectives. It aligns research questions with contemporary realities, enhancing their relevance. By relying primarily on experiential knowledge, this paradigm allows for both objective and subjective interpretations (Muweesi, 2018; Žukauskas et al., 2013). Pragmatism emphasizes viewing research as a human experience shaped by the beliefs and actions of researchers themselves (Morgan, 2013). Consequently, this approach is dynamic, offering a nuanced perspective on current contexts such as leadership and financial performance. It does not negate the fact that other earlier paradigms are not important but rather the need to improve on the element of human experience in modern research (Morgan, 2013; Mukhles, 2022; Igor et al., 2023; Pranas et al., 2018).

3.2 Research Design

The study utilized an Exploratory Sequential Design, a mixed-methods approach involving two distinct phases of qualitative and quantitative. In the initial qualitative phase, data were gathered through methods such as in-depth interviews, document reviews that included reports, audited accounts, research articles etc., to thoroughly explore the research problem. Following this, the quantitative phase involved collecting and analyzing structured questionnaire data from a representative sample to confirm or generalize the qualitative findings (Saunders, et al., 2015). Statistical techniques were employed to test hypotheses generated from the qualitative data, adding numerical evidence and facilitating generalizability. Triangulation was applied to integrate qualitative and quantitative data, enhancing the validity and reliability of the research outcomes (Saunders, et al., 2015; Kothari, 2014).

3.3 Study Area

According to Kothari (2014), this relates to the specific place where the researcher gathers data. Namirembe Diocese was purposefully chosen because it is the administrative centre and oldest station in Uganda for CMS. It is also the second oldest diocese carved out of Diocese of Uganda (formerly Eastern Equatorial) in 1960. Its location in the capital city Kampala is vital. (Magumba, 2022). It has the oldest and most numbers of schools in the whole Province of the C.O.U. It is unique with 23 CFSs. It may offer insights on the way leadership practices and financial performance happens in the whole of Uganda. The sampled schools were eight out of that and they include: 2 Private Schools, 2 Private and USE Mixed Day and Boarding: 2 GA Single Boarding and Day Mixed and 2 USE schools. They are mentioned as pseudo in Table 3.1 below:

Table 3:1 Selected Church Founded Secondary Schools in Namirembe Diocese

AREA	School	Status
Urban	A	GA- Day
Urban	B	GA- Boarding
Urban	C	GA and USE Day and Boarding
Rural	D	USE Day and Boarding
Peri- Urban	E	GA, Private and USE Day
Peri- Urban	F	GA, Private, & USE Day & Boarding
Peri- Urban	G	Private, and Day
Peri- Urban	H	Private, Day and Boarding

Source: Province of CoU Database (2023); Kiryowa 2022.

In Table 3:1 above, the selected CFSs are categorized by area and operational status. The schools are divided into three main classifications: urban, rural, and peri-urban. In urban areas, schools A, B, and C are available, offering a mix of government-aided (GA) and Universal Secondary Education (USE) options, with a focus on both day and boarding facilities. In contrast, the sole rural school, D, is also part of the USE initiative and provides both day and boarding options, which is essential for students in rural settings who may need residential support. The peri-urban schools (E, F, G, and H) demonstrate a diverse range of offerings, including GA, private, and USE statuses, indicating a broader selection for students in these areas. Notably, schools' F and H provide both day and boarding facilities, addressing the varying needs of their communities. This mix of school types highlights an inclusive approach to education, catering to different socioeconomic backgrounds.

3.4 Study Population

This denotes a group of objects, individuals, or items from which samples are drawn for measurements (Mugenda & Mugenda, 2003). Mugenda & Mugenda (2003) indicated that the target population should have some visible characteristics to which the researcher proposes to generalize the study results. The study looked for key information from selected CFSs in Namirembe diocese. The population for this study was from specifically teams and the beneficiaries of CFSs in Diocese of Namirembe that covers some divisions of Kampala, the Districts of Wakiso and Kalangala all located in the Central Region of Uganda. The study respondents included participants with the knowledge on the subject. They included, Chaplains, Head Teachers, Teachers, Support Staff, Students, and Alumni of CFSs.

3.5 Sample, Sampling Techniques and Procedures

A sample is a collection of some (a subset) elements of population (Amin 2005). Sampling techniques are critical in research for selecting a representative subset from a population (Kothari, 2007). In this study, schools were clustered in four broad categories, purposive sampling was employed to strategically select a sample of eight schools from a total of 23. The schools were categorized into four distinct groups: Private Government-Aided (GA), Universal Secondary Education (USE), Private, and a combination of USE and Private. Within each category, two schools were selected to ensure diversity and representation across the different categories. For data collection, the entire population within these eight targeted schools was considered as respondents. Additionally, Simple Random Sampling was applied to select participants listed above. To determine the appropriate sample size for each category, the Krejcie and Morgan (1970) table was utilized.

3.6 Sample Size and Selection

The sample size in this study was determined using four techniques: clustering, purposive sampling, simple random sampling, and use of Krejcie & Morgan table of 1970. Table 3:2 below shows anticipated sample size estimates as 311 out of which was selected from the target population of 505 participants.

Table 3.2: Determining accessible Population and Sample Size

Respondents	Population N	Sample Size (S)	Collection Method	Technique
Top Management (Head Teachers, Deputy Head	30	26	SAQs	Census

Teachers; Director of Studies, Professional Support Staff (Bursars)	20	18	SAQs IDI	Census Purposeful
	10	7	KII	Purposeful Sampling
Chaplains/Church Leaders in General	20	14	SAQ	Purposive sampling
Student & Alumni	230	144	SAQ	SRS
Teachers	190	127	SAQ	SRS (K&M)s
Total	N=505	n=336		

Adapted from Krejcie & Morgan, (1970) & Modified by Researcher, (2024)

3.7 Data collection Tools

The study employed questionnaires to collect primary data. Interview guides and in-depth interview schedules were used to collection detailed views for mainly qualitative data. Both tools were used to get information mixed methods research approach. These tools used gave deeper insights on the research phenomena. This was supported by documentary review.

3.7.1 Questionnaires

Questionnaires were administered to the different participants in selected church funded secondary schools in Namirembe Dioceses. These include: Head Teachers, teachers, chaplain, student leaders and support staff from CFSs. The total number of 360 questionnaires were distributed out of which 311 were received back. This primary data collection instrument was a structured questionnaire designed to capture a comprehensive range of responses related to the leadership practices of

Head Teachers and the financial performance of the schools. The questionnaire comprised both closed-ended and open-ended questions. Closed-ended included Likert-scale items, multiple-choice questions, and yes/no questions, facilitating quantitative analysis. Open-ended solicited textual responses providing qualitative insights. It was used because of its convenience and efficiency in collection of both the qualitative and quantitative data (Sekaran, 2003, p. 69).

3.7.2 Interview Guides for Key Informants and In Depth Interviews

In this study, an interview guide with pre-determined open-ended questions was utilized to thoroughly explore the variables under investigation. The researcher employed this structured approach to gather comprehensive qualitative and quantitative data from Head Teachers, Finance Managers, and Bursars. According to Kothari (2014), interviews are effective for uncovering the detailed experiences of participants. This method was preferred over others due to its structured format, which ensures consistency across interviews by following a set sequence of questions. This approach allows the researcher to precisely control the inquiry process and systematically gather relevant information.

3.8 Procedure of Data Collection

The study employed several data collection methods, including self-administered questionnaires, face-to-face interviews, note-taking from document reviews, and in-depth discussions. Throughout these procedures, strict protocol was followed by securing and presenting permission letters for data collection from the selected schools. Consents were obtained from participants, and those who chose not to provide information were respected and not pressured.

3.9 Data Quality Control

This checked the validity of the findings. The questionnaires were pilot tested for their reliability. This was done to ensure that the questions asked were properly understood by the respondents and to avoid any ambiguity. They were corrected and later put out.

3.9.1 Validity

Validity, as defined by Mugenda and Mugenda (1999), pertains to the extent to which an instrument is accurately able to measure and produces findings consistent with the theoretical and conceptual framework. It ensures that the results accurately represent the phenomena under investigation and are meaningful inferences derived from the research data (Mugenda & Mugenda, 2010). To assess the validity of the research instruments, the Content Validity Index (CVI) was utilized. This included expert judgment from the two Research Supervisors of this study. For social sciences research, a CVI score above 0.70 was considered acceptable (Amin, 2005).

Additionally, the instruments were piloted with ten (10) alumni of CFSs, who were university students or recent graduates with relevant with experience. This method is effective for ensuring the reliability of questionnaires, as recommended by Kaplan and Saccuzzo (1993). Out of 459 questions in the questionnaires, 404 were deemed valid, resulting in a CVI of 0.88, calculated using the formula:

$$\text{CVI} = \frac{\text{Number of items declared valid}}{\text{Total number of items}} = \frac{404}{459} = 0.88$$

where by'

CVI= Content Validity Index

K =Number of items considered relevant/suitable

N = Number of items considered in the instruments

3.9.2. Reliability of the Research Instrument

Amin (2005) defines reliability as the extent to which an instrument consistently measures what it is intended to measure, reflecting its dependability and trustworthiness. To establish the reliability of the research instruments, Cronbach's Coefficient Alpha was employed using SPSS. This method assesses the internal consistency of the instrument, with a reliability coefficient of 0.7 or higher indicating acceptable reliability (Wells & Wollack, 2003). To ensure consistency, the instrument was piloted with ten subjects from selected church-funded secondary schools in the Namirembe Diocese before the main study. These pilot subjects were distinct from the final sample of 311 respondents. Adjustments to the instrument were made based on feedback from the pilot study to enhance reliability. Internal consistency was measured using Cronbach's alpha, focusing on items rated on a five-point Likert scale. Variables with a Cronbach's alpha coefficient above 0.70 were considered reliable for social research (Amin, 2005). The Cronbach's alpha formula used is:

$$\alpha = \frac{N \cdot \bar{c}}{\bar{v} + (N - 1) \cdot \bar{c}}$$

Where: N = the number of items.

\bar{c} = average covariance between item-pairs.

\bar{v} = average variance.

Based on the calculations, the coefficient for the provided data is approximately 0.928. This indicates a high level of internal consistency reliability among the items in the questionnaire. A value above 0.7 generally indicates acceptable reliability, and values closer to 1.0 suggest higher consistency among the items.

3.10 Data Analysis

Data collected from the field was sorted, coded by assigning themes to the study variables and later entered into the computer using Excel data file and later exported into statistical package called SPSS (Statistical Package for Social Scientist) to enable analysis. The data was able to answer the research questions. The analysis of data was carried out using a mixed-methods approach, combining quantitative and qualitative analysis techniques to offer a multifaceted understanding of the research questions.

3.10.1 Quantitative Data Analysis:

According to Kothari (2004), quantitative data analysis involves a range of statistical techniques to quantify and interpret numerical data. This includes performing calculations such as averages, percentages, and standard deviations to summarize the data and compare observed values against expected totals. For this study, data collection, analysis, and management were conducted using SPSS software. A logistic regression model was employed to assess the impact of Head Teachers' leadership practices on financial performance, as logistic regression is well-suited to model the probability of outcomes based on various predictor variables. This model enabled the examination of how different leadership practices influence the likelihood of improved financial performance.

Descriptive statistics were used to provide a comprehensive summary of the data, including measures of central tendency such as the mean and median, and measures of dispersion such as standard deviation and variance. Frequency distributions were

created to portray the demographic characteristics of respondents and their responses to structured questions.

Inferential statistics were applied to explore the relationships between leadership practices and financial performance. Techniques such as weighted means, correlation analysis, regression analysis, and t-tests were utilized to identify significant associations and differences between variables. Graphical representations, including bar charts, pie charts, histograms, and scatter plots, were employed to visually present the data, making it easier to interpret trends and relationships.

The weighed mean m (m) is the calculated as with the quantitative outcome and adding all the products. Weighted Mean (μ)= $\frac{\sum (f_1w_1+\dots+ f_5w_5)}{\sum (f_1+\dots+f_5)}$.

Table 3.3: Highlights how the weighted mean.

No./Weight Value	Category (Scale)	Weight (w)	No. of Respondents (f)
1	SD= Strongly Disagree	w_1	f_1
2	D= Disagree	w_2	f_2
3	NS= Not Sure	w_3	f_3
4	A= Agree	w_4	f_4
5	SA= Strongly Agree	w_5	f_5

The formula of standard deviation of a grouped frequency distribution is deviation formula is given by the root of summation of square of the distance to the mean divided by number of data points. $\sigma = \sqrt{\frac{\sum(x_i - \mu)^2}{f}}$. σ = Standard Deviation symbol; μ = Weighted Mean. Then graphical presentation was made using various charts and

graphs, including bar charts, pie charts, histograms, and scatter plots, to visually represent the data, facilitating easier interpretation of trends and relationships.

3.10.2. Qualitative Data Analysis

This analysis process began with the organization and preparation of the data. Which This involved sorting and categorizing the information according to themes identified in the key informant guide. Initially, all collected data was reviewed to develop a general understanding of the content. Responses were then systematically coded, and themes were generated for detailed analysis and interpretation (Saunders et al., 2009). Thematic Analysis was employed to examine open-ended responses, aiming to uncover recurring themes and patterns. This process included coding the textual data, grouping these codes into broader themes, and interpreting their relevance to the research questions. The analysis focused on understanding the significance of these themes in the context of the study's objectives. This approach provided a structured method for analyzing the data and drawing meaningful insights related to the study's focus

3.10.3 Tools of Analysis

In this analysis, the data was prepared and cleaned. This took mainly the use of Microsoft Excel and Python (Panda's library). Further, scrutiny helped in handling missing data, filtering relevant responses, and converting data into appropriate formats for proper analysis. Regarding Quantitative Analysis, use of SPSS (Statistical Package for the Social Sciences) for inferential statistics and Python (NumPy, SciPy, and Matplotlib libraries) for descriptive statistics and graphical presentations. However, for Qualitative Analysis packages like NVivo, (QDA) software a qualitative

data analysis, was employed to facilitate the coding, sorting, and thematic analysis of textual responses and the eventual interpretation of results. Later the findings were presented with data visualization tools, including Python's Matplotlib and Seaborn libraries. These were used to create graphs and charts for presenting the quantitative findings. Microsoft Word was utilized for compiling and formatting the final report, ensuring a coherent presentation of both the quantitative and qualitative analysis results. This comprehensive methodology, combining a range of analytical techniques and tools, ensured a robust analysis of the data, facilitating insightful conclusions and recommendations regarding the influence of leadership on financial performance in CFSs.

3.11 Limitations/Constraints of the Study

The phenomena under investigation of leadership practices is new in CFSs and when connected to financial performance it even becomes more problematic. Further, questionnaires covered a wide range of issues which was a big problem during collection, analysis and that caused delays in compilation and submission. The researcher however, tried his level best to explain to the respondents to provide adequate information in time so as to draw realistic conclusions. The researcher encountered many more hindrances. These included uncooperative respondents and inaccessibility for some schools to audited accounts. Commitment to fill the long questionnaires because of other daily schedules was a problem. The timing of release of exams and the eventual challenges of parents rushing to schools for vacancies was the greatest hindrance. To mitigate this, the researcher persuaded respondents to use their free time.

3.12 Ethical Considerations

According to Cohen et al (2007), this helps in protecting the integrity of the research process and the data obtained therein. Introduction letters from the faculty and other authorities were obtained. This was to authenticate the status of the researcher as a registered member of Uganda Christian University required to conduct fieldwork in relation to the topic under investigation. To clear any misconceptions about the intentions of the study, a synopsis of what the research entails and how the findings could be utilized, was given to the concerned recipient at selected schools where data was collected. In order to get an informed consent, the researcher also conscientiously explained in person the purpose of the study and what contribution it hopes to give to church funded secondary schools, stakeholders and general community at large. All protocols within UCU and approval by National Council for Science and Technology was obtained.

CHAPTER FOUR

PRESENTATION, DATA ANALYSIS, AND INTERPRETATION OF RESULTS

4.1 Introduction

This delves into presentation of results concerning the study of CFSs in Namirembe

Diocese. This study was guided by the following research objectives:

Q1: To what extent has Head Teacher's vision influenced financial performance in CFSs in Namirembe Diocese?

Q2: What influence do Head Teachers' values have on financial performance in CFSs in Namirembe Diocese?

Q3: To what extent does the Head Teacher's team leadership practices influence financial performance in CFSs in Namirembe Diocese?

Q4: To what extent does Head Teachers' stakeholder collaboration influence financial performance in the CFSs in Namirembe Diocese?

The chapter systematically explores the influence of Head Teachers' vision, values, team, and stakeholder collaboration leadership practices on financial performance in the selected CFSs. The analysis utilizes a combination of descriptive statistics, inferential analysis, and qualitative insights. This examination unveils patterns, relationships, and thematic elements that contribute to our understanding of leadership practices in the educational sector. The demographic profile of respondents is first presented. Further, the general findings are presented before

the specific objectives are dealt with. Qualitative analysis is presented concurrently through triangulation within themes in each section.

4.1.1 Demographic Profile of Respondents

This analysis draws on data collected through a detailed Excel file comprising responses from individuals associated with CFSs in the Diocese under inquiry. The Excel File served as the primary data source, capturing a wide range of responses that shed light on the demographics of the respondents. This data was exported to SPSS for analysis that reflected characteristics such as age distribution, gender, occupation, and educational background, providing a foundational understanding of the participant pool from which insights into leadership practices and financial performance are derived. This aims to profile the respondents, offering a backdrop against which the study's findings can be contextualized. The tabular and visual representation for each demographic characteristic is as below:

4.1.2 Respondents by Type of school.

Respondents were selected from eight schools divided in four broad categories. These were purposefully selected to reflect the leadership practices and financial performance from different angles. The table below represents the number of respondents per school and the percent frequency out of the total respondents:

Table 4.1a Categories and Description of Schools in the Study by Respondents

Category	Pseudo Name	Description	Frequency	Percentages
	A	Mixed Day	35	10%

Government-Aided (Non- USE)	B	Single Boarding	41	12%
Government-Aided; USE/UPOLET	C	Mixed Day and Boarding	36	11%
	D	Mixed Day	37	11%
Private and USE/UPOLET School	E	Mixed Day and Boarding	41	12%
	F	Mixed Day and Boarding	49	15%
Private school & Non- USE/UPOLET	G	Mixed Day	46	14%
	H	Mixed Day and Boarding	51	15%
Total			N=336	100

Source: Field Respondents' Questionnaires and Key Interviews.

From the Table 4:1 above, a summary of breakdown of secondary schools based on their type, pseudo name, and description, along with their respective frequencies and percentages is provided. Each category represents a different type of secondary school, categorized by their management structure and participation in government-aided programs like Universal Secondary Education/Universal Post-Lower Secondary Education and Training (USE/UPOLET). This overview of the secondary school landscape, delineating between government-aided and private schools. This further categorizing them based on their management structures and participation in government programs. Government-aided schools are subdivided into those participating in USE/UPOLET programs and those that are not.

Specifically, Government-Aided (Non-USE) schools are classified into two descriptions. The first is School A which is a Mixed and Day school had 34 respondents representing percentage of 11% out of the total number of respondents. Secondly is School B that is Single Boarding with 38 respondents representing 12%. The other category is Government-Aided with USE/UPOLET schools that have two classifications i.e., School C that is Mixed Day and Boarding with a total number of 32 respondents at a percentage of 10%. School D is Mixed and Day with 34 respondents and a percentage of 11%. The third category are Private School that are blended with USE/UPOLET government grants. These two classifications are School E Being Mixed Day and Boarding with a total number of respondent of 37 and representing a percentage of 12%. School F is Mixed Day and Boarding with a total number of respondents of 45 and a percentage of 14%. The last category is Private School that are neither USE/UPOLET nor Government aided, the two are G that is Mixed Day with a 42 responding and a percentage of 14% and the last H is Mixed Day and Boarding with the highest number of respondents totaling to 49 and a percentage of 16%. The total sample size is N=336 with a distribution across the different classifications.

Overall, the summary facilitates a clear understanding of the distribution and characteristics of secondary schools in the sample, providing valuable context for analysing factors such as educational quality, resource allocation, and access to government programs. It highlights the diversity within the secondary school sector and underscores the importance of considering various types of schools in educational research and policymaking efforts.

4.1.3 Demographic Distribution of Respondents

The table below is a summary of demographics characteristics and responses that were obtained:

Table 4.1b Demographic Characteristics of the Respondents

Code	Category	Description/Range	Numbers	Percentage
A3	Age in years	“18-25	157	47%
		“26-35	71	21%
		“36-45	51	15%
		“46-55	33	10%
		“Above 55	24	7%
A4	Sex	Female	155	54%
		Male	181	46%
A5	Occupation	Top Management (HT, DHT, DOS, Directors)	26	8%
		Church Leader (Chaplain & Laity)	16	5%
		Teachers	127	38%
		Students	131	39%
		Professional Support Staff	36	11%
A6	Education	“Ordinary Level”	101	30%
		“Advanced Level”	44	13%
		Post-Secondary Certificate or diploma	25	7%

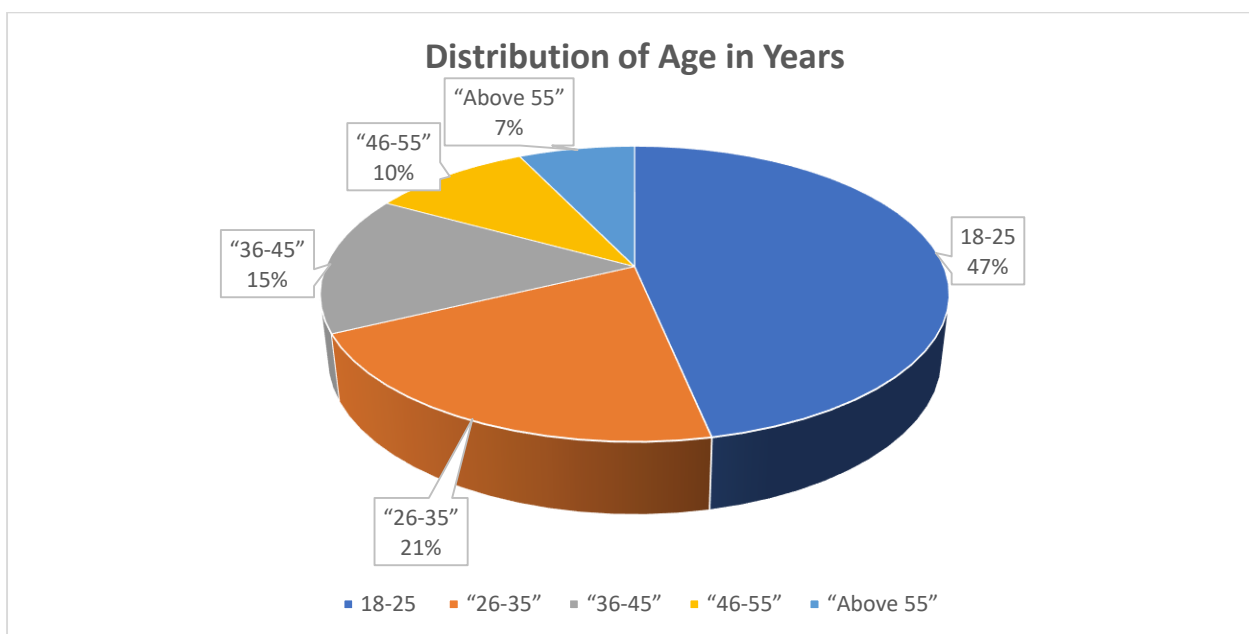
	"University Degree"	169	50%
Total		336	100%

Source: Field Respondents' Questionnaires & Interview Guides.

4.1.3.1 Age Distribution

The age distribution of the respondents is a critical demographic indicator, offering insight into the generational diversity among participants and potentially influencing perspectives on leadership and financial management in schools. The figure below represents the above numbers in the table above:

Figure 4.1 Showing Distribution of Respondents' Age in Years



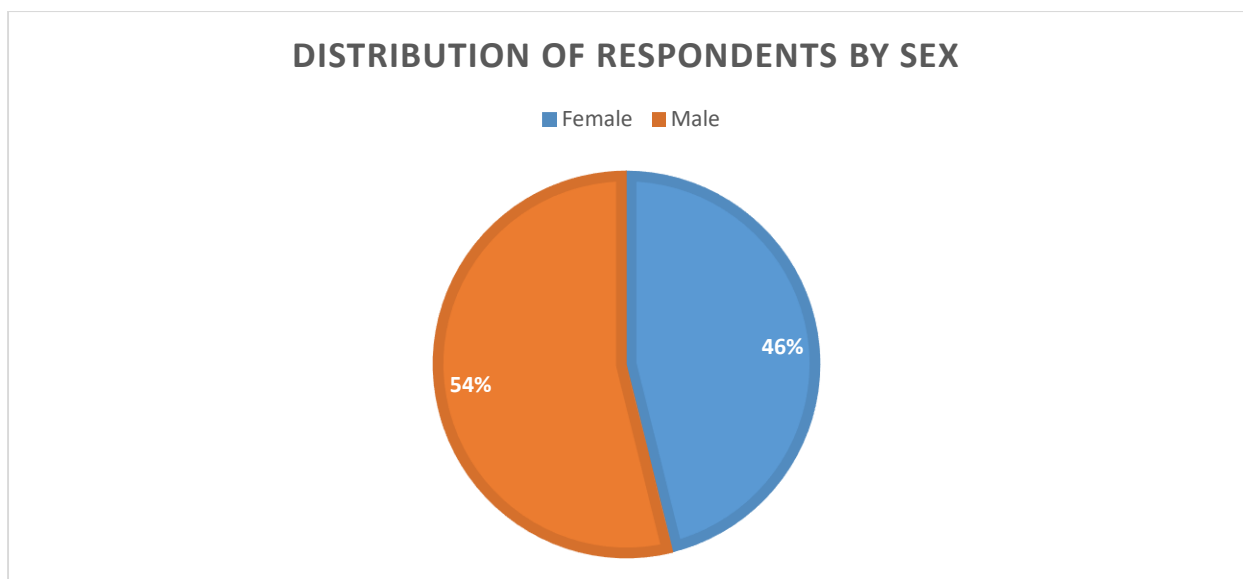
From the table 4.1b and pie chart Figure 4.1 above, they illustrate ages of respondents, showing a significant proportion in 18-25 year olds (157, 47%). This is not far from the population structure of Uganda where this category takes a share. Further, it implies that other than students (42.2%), others are young teachers, and staff at the schools. Secondly, the age group; "26-35 years" (71, 21%) represents a

notable proportion of participants, encompassing individuals who are in the mid-career stage and potentially may have assumed more significant leadership responsibilities. For "36-45 years" (51, 15%) may have gained considerable experience in their careers and are in the midst of their leadership trajectories. A small proportion of "46-55 years" (33, 10%) are individuals who are in the later stages of their mid-career and perhaps these are approaching senior leadership roles. And "Above 55 years" (24, 7%); are respondents that are likely to be seasoned professionals and senior executives with extensive leadership experience. Each age group brings distinct perspectives, experiences, and contributions to the study, enriching the depth and breadth of insights into leadership practices as well as matters of financial performance.

4.1.3.2 Gender Distribution

This analysis provided insights into the gender diversity of the respondents and how it might influence the study's findings. This is graphically represented as below:

Figure 4.2 Showing Distribution of Respondents' Gender



From Figure 4.2 above, gender distribution indicates that the research sample is fairly balanced, with a slightly higher representation of female participants comprising 54% of the total, compared to male participants at 46%. This gender diversity reflects available range of perspectives and experiences contributing to the leadership practices and financial performance study. Overall, the gender respondents in the research is a strength, enhancing the validity and relevance of the findings to a broader audience.

4.1.3.3 Occupation of Respondents

This offers valuable context for understanding the perspectives and insights shared regarding the constructs in the study in CFSs. Among the occupational categories, Top Management (8%) encompasses senior leaders like Head Teachers, Deputy Heads and Directors, providing insights into strategic decision-making. Church Leaders (5%) likely affiliated with religious institutions contribute perspectives on integrating religious values. Teachers (38%) offer frontline insights into teaching practices, while Students (39%) as key stakeholders and primary beneficiaries of good leadership practices, providing feedback on leadership effectiveness and learning outcomes. Professional Support Staff including Bursars (11%) contribute perspectives on operational efficiency and financial performance, respectively. This diverse respondents' distribution illuminates the multifaceted nature of leadership dynamics within the educational environment, with students and teachers playing pivotal roles as internal stakeholders.

4.1.3.4 Educational Background

Lastly, the education achieved by participants can influence the understanding and perceptions of leadership practices and financial performance within the schools.

The table provides a breakdown of respondents' education levels, shedding light on the diverse academic backgrounds of participants in the research. A significant portion of respondents (30%) have completed secondary education at the ordinary level, indicating a foundational understanding of educational principles and practices. This implies that there was adequate knowledge about the subject under study by a sizeable number of respondents in terms of education. Additionally, individuals who have completed advanced-level secondary education (13%) and post-secondary education (7%) bring specialized knowledge and skills to the study, potentially offering insights into practical applications of leadership and financial management within educational contexts. The majority of respondents (50%) have attained university-level education, signifying a high level of academic achievement and expertise. These individuals are likely to possess advanced critical thinking skills and specialized knowledge in their respective fields, which can significantly contribute to their perspectives on leadership and finances within CFSs in Uganda.

4.1.4 Summary of Demographic Characteristics

This profile of the respondents and the classification of schools purposefully selected, is visually represented through the tables above, illustrating the distribution across age, gender, occupation, and educational background. These demographic insights provide a valuable context for interpreting the subsequent analysis of practices and performance in CFSs. The varied backgrounds and experiences of the respondents enrich the study's findings, offering a comprehensive view of the educational landscape in Uganda in particular and CFSs landscape in Sub Saharan Africa in general.

4.1.5 Qualitative Analysis of Financial Documents

In this study various documents and reports were retrieved and reviewed of all SCFs. These included financial statements such as income statements, balance sheets, and cash flow statements; accounting records like the general ledger, journal entries, and trial balance; budgets including the annual operating budget and capital budget; reports such as annual reports and monthly or quarterly financial reports. Audit documents comprising audited financial statements and audit management letters; operational documents including enrolment records, staffing and payroll records; ICT systems documentation like accounting software reports and data security policies; financial policies and procedures outlining financial management and internal controls. For stakeholder communication materials such as AGM minutes and donor reports were accessed and accessed.

In Table 4.2 below, ranking of Good (4-5) refers to the effectiveness of these processes directly impacting to the school's financial health and accountability. High-quality financial documentation reflects good governance, transparency, and the ability to make informed decisions. On the other hand, Fair (3) means average performance in terms of financial management and consequently performance. Conversely, Poor (1-2) implied that there is no such evidence of good book keeping and reports. This qualitative assessment indicated that poor can lead to challenges connected to mismanagement, financial instability, and a lack of trust among stakeholders.

Table 4.2 Qualitative Analysis of Financial Documents from Schools

School	Classification	Quality of Books of accounts	Annual and other reports	Audited Accounts	ICT Processes
A	GA-Mixed Day	Good	Good	Good	Good
B	GA-Single Boarding	Good	Good	Good	Good
C	USE-Mixed Day	Poor	Poor	Poor	Poor
D	USE-Mixed Day/ Boarding	Good	Good	Good	Good
E	Private/USE Mixed Day	Fair	Poor	Poor	Fair
F	Private/USE-Mixed Day & Boarding	Fair	Good	Poor	Fair
G	Private-Mixed Day	Fair	Fair	Poor	Fair
H	Private-Mixed & Boarding	Fair	Poor	Poor	Poor

From Table 4.2 above, a qualitative review of school accounts and audits revealed distinct practices that define financial management quality. Good practices were characterized by accurate and complete records, transparency in financial

reporting, compliance with regulations, effective budgeting, and robust internal controls. This analysis explored financial performance of eight schools, focusing on four dimensions in the conceptual framework. These include the quality of their accounting practices, reporting, auditing, and ICT processes.

Each school's classification influences its operational context and resource allocation, which in turn affects its financial management thus linking to the leader. Regarding Quality of Books of Accounts, this refers to how accurately and comprehensively financial transactions are recorded in the school's accounting system. The study mainly reviewed Record-Keeping that reflected timely and accurate entry of all financial transactions (income, expenses, assets, liabilities) into accounting software or ledgers. Secondly whether there is evidence of regular comparison of recorded transactions against bank statements and other financial records to ensure accuracy. Then if Internal Controls are implemented. Finally, if there are compliance issues that regard adherence to accounting standards and regulations that govern financial reporting.

The second aspect was Annual and Other Reports that involve the preparation and presentation of financial reports that summarize the school's financial performance over a specified period. This is in regard to creation of income statements, balance sheets, and cash flow statements that provide a clear picture of financial health. The main reason is to present to Stakeholders such as school boards, parents, regulatory bodies etc., in meetings and engagements. This also is in the aspect whether these reports are available and communicated to stakeholders.

The other aspect was on Audited Accounts that refer to financial statements that have been independently reviewed by an external auditor to ensure accuracy and

compliance. External Auditing is engaging a qualified auditor to review financial statements and internal controls to verify accuracy and compliance with accounting standards. This means that there is evidence of an Audit Trail that is maintained through thorough documentation and records. This allows auditors to trace transactions and verify their authenticity. Further, implementing recommendations from the audit report to address identified weaknesses and improve financial management practices was a consideration.

The last aspect was Information and Communication Technology (ICT) processes that involve the use of modern digital technology to manage and process financial information efficiently. This means an Accounting Software for automated bookkeeping, reporting, and financial analysis to minimize human error and improve efficiency. Ensuring the security and confidentiality of financial data through appropriate cybersecurity measures and backup systems. Adopting online platforms for receiving, processing and financial reporting, making it easier to share information with stakeholders and comply with regulations. In this study training and support for head teachers and staff on using ICT tools effectively was considered. This is for ensuring that all users are competent in managing financial systems.

4.1.5.1 School Classification Context

Qualitative review revealed that Government Aided (GA) and Private/USE Schools (A, B, D) that typically benefit from government funding, have more structured oversight. Their good performance across all financial metrics suggests effective management and adherence to governmental accounting standards. They hire private auditors and they do not wait for audits. These schools demonstrate that good governance, strong financial controls, and effective use of technology can lead

to sustainable financial performance. They serve as benchmarks for other institutions.

Total Government USE and Private Schools (C, E, F, G, H) face different financial pressures and expectations. The variability in performance highlights the challenges these institutions may encounter in terms of resource management and operational transparency. This means that Head Teachers face similarly difficulties in reporting and financial performance. These highlight the difficulties faced by some private institutions, such as resource constraints and the need for improved financial accountability.

4.1.6 Leadership Practices and Financial Performance

The study was guided by two variables that is the Head Teachers' leadership practices and the influence on financial performance and expectations from stakeholders. The independent variable is Head Teachers' Leadership Practices as manifested by vision, values, team spirit and stakeholder engagement. These were also sub divided into four key themes. It is presumed that these have an influence on the dependent variable measured by parameters such as healthy cash flow, and manageable budgets. These are also divided into quantitative rations and qualitative aspects that cover ICT processes, audit reports and quality of books of accounts.

Table 4.2b Financial Performance by Category of Schools for the year 2022

Based on the data provided for the indicators across different categories of CFSs for the year 2022, several key insights can be summarized as below:

	Performance/ Category/Year	Current Ratio	Cost-to-Income	Surplus Margin
A	GA-Mixed Day	1.05	86%	13.9%
B	GA-Single Boarding	1.06	81%	19.4%
C	USE-Mixed Day	0.38	96%	4.6%
D	USE-Mixed Day/ Boarding	0.52	85%	4.2%
E	Private/USE, Mixed Day/Boarding	0.49	88%	-2.1%
F	Private/USE-Mixed Day & Boarding	1.35	94%	6.4%
G	Private-Mixed Day	0.75	97%	-3.2%
H	Private-Mixed & Boarding	1.23	88%	4.4%

From Table 4:2b, Schools are categorized under GA-Single Boarding demonstrate robust liquidity and profitability, exemplified by School B's high current ratio and substantial surplus margin. Conversely, schools like School C and H in the USE-Mixed Day category and Private face challenges with a notably low current ratio, indicating difficulties in meeting short-term financial obligations.

4.1.5.1 Current Ratio:

This indicates the ability of schools to cover liabilities with assets. Schools B (GA-Single Boarding) and F (Private/USE-Mixed Day & Boarding) have the highest current ratios at 1.43 and 1.35 respectively, suggesting stronger liquidity positions. School C (USE-Mixed Day) has the lowest current ratio at 0.38, indicating potential

challenges in meeting short-term obligations. The rest of the schools are operating averagely.

4.1.5.2 Cost-to-Income Ratio:

This measures expenses over generated income. School A (GA-Mixed Day) and B (GA-Single Boarding) have the lowest cost-to-income ratio at 86%, and 88% respectively. This indicating relatively efficient cost management. School F (Private/USE-Mixed Day & Boarding) has the highest cost-to-income ratio at 94%, suggesting higher expenses relative to income.

4.1.5.3 Surplus Margin:

This reflects the profitability or deficit after all expenses have been deducted from revenue. School B (GA-Single Boarding) shows the highest surplus margin at 19.4%, indicating strong financial performance with significant surplus. Schools E (Private/USE, Mixed Day/Boarding) and G (Private-Mixed Day) have negative surplus margins (-2.1% and -3.2% respectively), indicating financial deficits. Schools in the GA-Single Boarding category (School B) generally exhibit strong financial performance across all metrics, including liquidity (current ratio), cost efficiency (cost-to-income ratio), and profitability (surplus margin). Schools in the Private/USE-Mixed Day & Boarding category (School F) also perform well financially, although they have higher expenses relative to income. Schools in the USE-Mixed Day (School C) and Private-Mixed Day (School G) categories face challenges, particularly in liquidity and profitability.

4.2 Visionary Leadership and Financial Performance

The first objective of this study was to examine the influence of Head Teachers' visionary practices on financial performance of CFSs. The findings below provide an examination of the same. Through a detailed analysis of responses on visionary leadership practices and financial data, this study sheds light on the pivotal role or otherwise that visionary Head Teachers play in steering their schools toward financial stability and growth. The insights garnered from this research underscore the significance of the Head Teacher articulating a clear vision, setting long-term strategic goals, creativity and innovation, and inspiring and motivation as a Christian leader in influencing financial practices and outcomes.

4.2.1 Analysis of Vision and Financial Performance

This represents descriptive analysis of responses related to four aspects in the framework that describe visionary leadership. This involved summarizing insights into how the Head Teacher's visionary leadership is perceived to influence financial performance by respondents.

Table 4.3: Responses on Visionary Leadership and Financial Performance

No.	Category	SD 1	D 2	NS 3	A 4	SA 5	Total N	Mean (μ)
B2	The Head Teacher has a Vision for the school	8 3%	10 3%	23 7%	79 25%	191 61%	311	4.40
B3	The Head Teacher's Vision is communicated to the staff and stakeholders	9 3%	8 3%	39 13%	114 38%	134 44%	304	4.17

B5	The Head Teacher's Vision has led to changes in the school's financial strategy or policy	8 3%	12 4%	36 12%	110 36%	143 46%	309	4.19
B7	The Head Teacher's vision has a positive effect on the school's financial sustainability	6 2%	11 4%	45 14%	135 43%	114 37%	311	4.09
B13	The Head Teachers' vision is in line with the mission of the Church	8 3%	14 5%	45 15%	83 27%	158 51%	308	4.20

Source: Respondents Questionnaires 2024

From the Table 4:3 above, Category Description: Each row represents a specific aspect of visionary leadership. Response options are categorized into five levels as follows: Strongly Disagree (SD), Disagree (D), Neither Agree nor Disagree (NS), Agree (A), and Strongly Agree (SA). Further, frequency responses for each level of agreement is provided for each category. The total count and mean score for each category are provided. The mean score indicates the weighted average scores across all responses.

The overall perception shows that the mean scores suggest a positive perception of the head teacher's vision across all categories. This is indicated by mean scores ranging from 4.09 to 4.40. Regarding specifically whether that vision is articulated and communicated in Category B3. This shows that the vision is communicated to staff and stakeholders, there seems to be some room for improvement, as evidenced by the lower mean score compared to other categories.

Categories B5 and B7 assess the influence of vision on the school's financial strategy and long term performance. Both categories have relatively high mean scores, indicating a perceived positive effect, but there were about 20% in each category that thought that there is no impact hence they did not fully agree. Regarding whether the vision is in alignment with Church Mission, Category B13 evaluates the alignment of vision with mission of Church. The high mean score suggests that there is strong alignment perceived by respondents. Analyzing the discrepancies between the frequencies of different agreement levels within each category indicate that only category B7 that is regarding long term financial goals has slightly lesser agreement than strongly agree, of 43%. This indicated specific strengths and weaknesses in the head teacher's vision and its implementation.

Presentation of Visionary Leadership Practices on Financial Performance

From the table above; in the graph below indicates through a bar charts, the level of agreement with each statement regarding the vision and financial performance.

Figure 4.3: Graphic Presentation of Head Teacher’s Vision for the School.

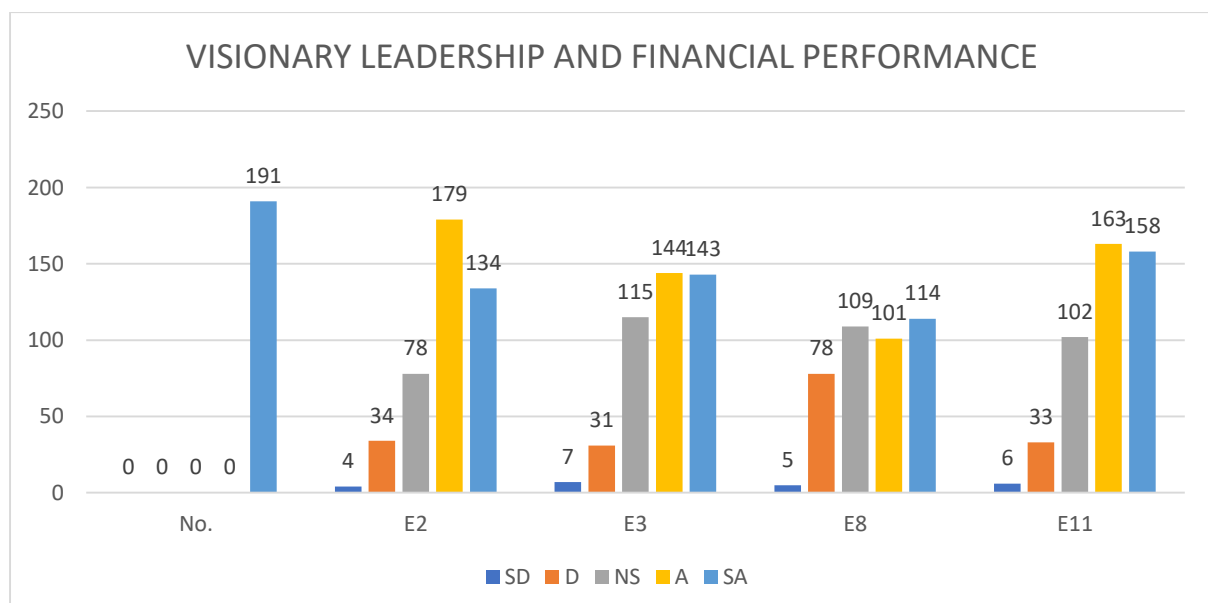


Figure 4:3 above shows a bar chart that illustrates the level of agreement among respondents with the statement "The Head Teacher Has a Vision for the School." The significant majority of respondents strongly agree with the statements except in two areas as indicated above. Indicating a widespread recognition of the Head Teacher's vision within the school stakeholders. This positive acknowledgment of the Head Teacher's vision suggests its potential impact on guiding the school's direction, including financial management and performance. By exploring these different dimensions of the Head Teacher's vision through descriptive analysis, and graphical presentations, we gain a multifaceted understanding of its role in shaping the performance of CFSs. This holistic approach provides valuable insights for school leaders aiming to enhance financial outcomes through strategic visioning and planning.

Qualitative comments that were obtained through interviews and open-ended questionnaires, complemented the above quantitative findings by providing deeper insights into the reasons behind respondents' perceptions and any potential areas for improvement. Regarding Articulating a Clear Vision: A student respondent from School E stated that: *'Resource Mobilization and Expenditure Approvals are guided by the vision'*.

A teacher from School A added that: *'Vision Directs Development and influences student enrolment'*. And that *'our Head Teacher is focused so she is aligned with Church and Stakeholders for vision approval'*. Regarding Setting Strategic Goals, a Teacher from a GA Boarding School B stated that: *'the Head Teachers' Emphasis on Accountability in budgeting and procurement. And that 'Strategic Budgeting based on the head teacher's vision'*. A Secretary in School H confirmed vision that:

‘Visionary Leadership aims for Financial Independence and Sustainability and our Head Teacher has done it’.

In the aspect of Creativity and Innovation, a Student Leader in School B observed that: *‘The Head Teacher has spearheaded ‘Infrastructure Development to attract students. Further that: ‘Strategic Partnerships with church organizations has improved opportunities for financial support’. And that the Head Teachers’ ‘Immediate Response to Financial Needs demonstrates proactive management’.*

In respect to the fact that the Leadership Inspiring and Mission Support, a Teacher in School E agreed that: *‘Parental Attraction through Vision promoting excellence’; and that ‘Staff Motivation and Involvement for efficient management’.* Further a Support Staff in School A revealed that: *‘Community Engagement and Support translates into financial contributions.’*

Overall, the data suggests that the Head Teacher's vision is generally well-received and perceived as aligned with financial objectives and sustainability, although there are variations in the perception of its communication, implementation, and impact, especially concerning specific examples and support from external stakeholders like the Church. These themes encapsulate how visionary leadership influences financial performance in Church-founded Schools through clear vision articulation, strategic goal-setting, creativity and innovation, and inspiring mission support.

4.2.2 Vision Leadership Practice by Schools

The table below represents mean scores for Head Teacher's vision in respect to different aspects related to alignment with various objectives. The row corresponds to a specific aspect related to the school's vision and the columns represent schools

in their order (A, B, C, D, E, F, G, H). The mean score represents the ratings given by respondents from those schools for each aspect. The higher the scores the indication is the stronger agreement or satisfaction with the aspect being assessed. Lower ratings suggest disagreement or dissatisfaction. This then identifies potential areas of strength and areas needing improvement.

Table 4.4 Vision Leadership Practice and Financial Performance by Schools

No.	School	A	B	C	D	E	F	G	H	Mean
B2	Vision for the school	4.70	4.88	4.58	4.44	4.89	4.64	4.80	4.05	4.24
B3	Vision Communicated	4.04	4.25	4.42	4.00	4.57	4.42	4.45	3.80	4.29
B5	Vision Strategy/Policy	4.22	4.50	4.17	4.15	4.65	4.42	4.47	3.76	4.23
B7	Vision and Long Term	4.30	4.38	4.00	4.15	4.59	4.33	4.39	3.68	4.35
B13	Vision and Church	4.39	4.38	4.42	4.62	4.54	4.22	4.69	3.56	4.24
	<i>Mean</i>	4.33	4.48	4.32	4.27	4.65	4.41	4.56	3.77	4.35

From Table 4:4 above, Schools A and B that are government aided are consistently higher in most aspects compared to other schools. This is an indication that respondents are in general terms satisfied with the way the Head Teachers' vision aligns with financial goals. In addition, School E rates relatively high in most aspects, though not as consistently high as A. On the other hand, private schools without any government aid that were sampled, G and H consistently have average scores rather low especially during COVID 19, suggesting potential areas for improvement in the alignment of the school's vision with educational goals.

Figure 4.4 Composite Mean on Visionary Leadership Practices by School

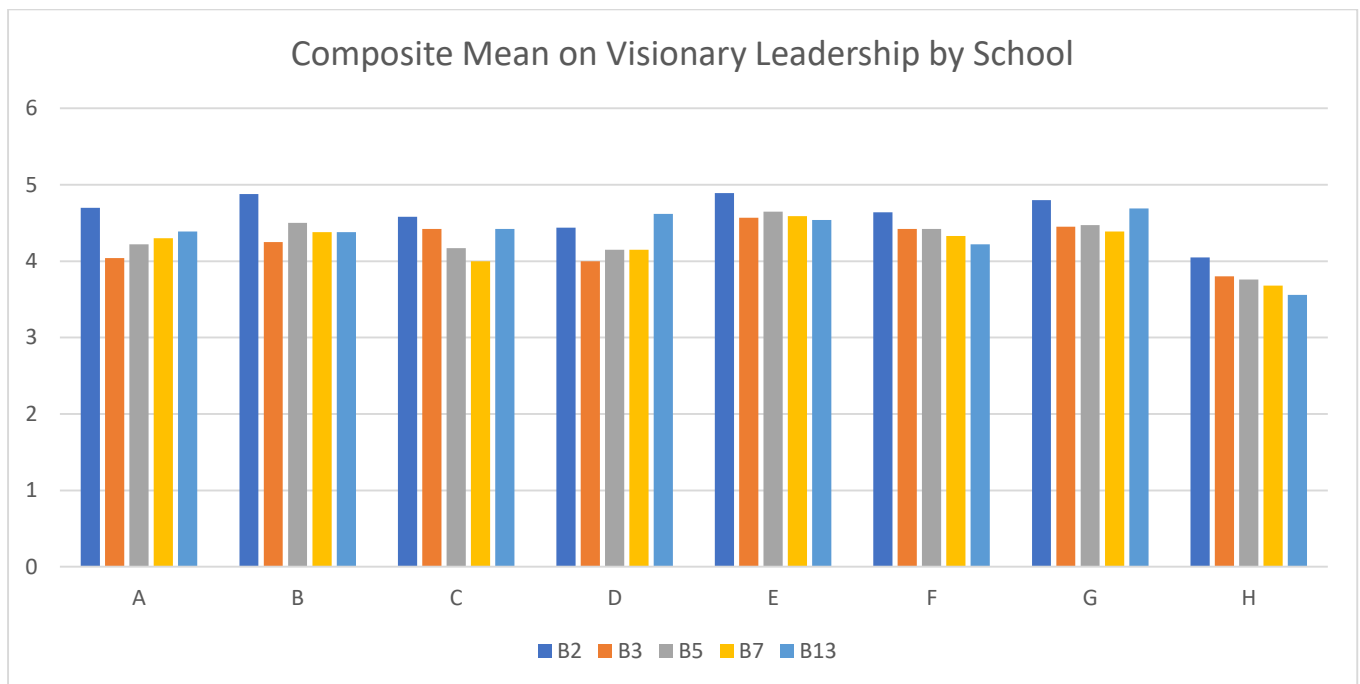


Figure 4.4 above is a summary of interpretations across the schools broken down by examining the mean scores for each category. The Head Teachers' vision for the school, respondents gave the mean scores ranging from 4.05 to 4.89, with School E having the highest score and School H having the lowest. In regard to that, the overall, there's a strong perception of vision for the school across all categories. Similarly, that regarding whether the vision is communicated the respondents gave a weighted mean scores range from 3.80 to 4.57, with School E again having the highest score and School H having the lowest. Communication of vision appears to be perceived positively, though there's some variation across schools. Therefore, other than E and H, variations are scattered across the school type with the highest as B and G (4.31 & 4.37) and the lowest as H (3.65).

The analysis indicates varying perceptions among respondents regarding the alignment of school vision with financial performance objectives. While mean scores range from 3.71 to 4.44 across different schools, with School B showing the highest

alignment and School H the lowest, there's a general positive perception of vision's influence on financial objectives across all school types. Similarly, respondents perceive the alignment of vision with finance strategy and policy positively (mean scores ranging from 3.76 to 4.65), indicating a favourable view of vision's impact on strategic financial decisions, with School E exhibiting the highest alignment and School H the lowest.

However, when it comes to the influence of vision on budgeting and resource allocation, mean scores range slightly lower (from 3.61 to 4.50), suggesting some variability in perceptions across schools. While School B shows the highest score, School H exhibits the lowest alignment. Despite this, respondents generally perceive vision as positively affecting financial decisions (scores ranging from 3.46 to 4.39), with private schools showing a notable disparity, indicating that vision's influence on financial decisions varies across school types.

The analysis also explores perceptions of visionary leadership affecting financial performance and sustainability, with mean scores ranging from 3.68 to 4.59 across schools. Despite some variability, there's a general positive perception of vision's impact on sustainability. However, during the COVID-19 pandemic, perceptions of visionary practices' impact varied significantly, with School G scoring the highest and School H the lowest, highlighting the challenges faced by schools in maintaining visionary practices during crises. Overall, while perceptions of vision's alignment with the mission of the Church vary, with School G showing the highest alignment and School H the lowest, the data indicate a generally positive perception of vision's role in improving financial performance across different school types, albeit with some variability in specific areas and during challenging times.

The above is confirmed by qualitative responses that are categorized as below. A staff in School E stated that: *“Proper Head Teacher’s vision emphasizes accountability, which is reflected in ensuring proper planning to avoid financial loss. S/he also spearheads budgeting processes, ensuring financial decisions are not final without approval from the church and stakeholders.”* A Student in School A stated that: *‘The Head Teacher’s vision for CFSs aligns with Church Values and Mission; and the biggest influence we see is by the church and its values. That most often decisions influence the school’s performance, either leading to prosperity or downfall. Investments in infrastructure, such as building construction and renovation, attract more students and revenue. This in turn leads to increased enrolment and financial performance.’* This was confirmed by a Teacher in School F who commented that visionary leadership has a continuous improvement and adaptation plan thus: *“The vision adapts to income adjustments and influences budget allocations, revenue sources and expenditure streams. And in our CFS there is continuous improvement in infrastructure and facilities that supports financial performance. That even the Head Teacher promptly responds to, facilitating ongoing development”*.

This analysis underscores the pivotal role that a Head Teacher’s vision plays in shaping financial management and sustainability practices within CFSs. Overall, the analysis reflects a comprehensive approach to financial management and planning, emphasizing accountability, alignment with church values, infrastructure development, collaboration, and continuous improvement to enhance financial performance in the educational institution. This in turn suggests that effective leadership, through a clear and shared vision, can positively influence financial

outcomes, or at least the perception thereof, which is critical for the strategic planning and overall success of schools.

4.2.3 Influence of HTs' Vision Practices on Financial Performance by School

This section analyses the relationship between Vision Practices (M(Vi)) and Financial Performance indicators (Current Ratio, Cost-to-Income Ratio, and Surplus Margin), through ANOVA and correlation tests using the provided data. ANOVA (Analysis of Variance) determines if there is a significant difference in the means of the Vision indicators across different levels Financial Ratios.

Hypothesis (H1): There is significant difference in means of Vision and Financial Performance of CFSs.

Table 4.5: Influence of Vision on Financial Performance by School

Name	Classification	M(Vi)	Current Ratio	Cost-to-Income	Surplus Margin
A	GA-Mixed Day	4.33	1.05	86%	13.9%
B	GA-Single Boarding	4.48	1.43	81%	19.4%
C	USE-Mixed Day	4.32	0.38	96%	4.6%
D	USE-Mixed Day/ Boarding	4.27	0.52	85%	4.2%
E	Private/USE, Mixed Day	4.65	0.49	88%	-2.1%
F	Private/USE-Mixed Day & Boarding	4.41	1.35	94%	8.8%

G	Private-Mixed Day	4.56	0.75	97%	-3.2%
H	Private-Mixed & Boarding	3.77	1.23	89%	4.4%

From the Table 4:5 above, School A (GA-Mixed Day) shows a moderate Current Ratio (1.05) and Cost-to-Income Ratio (86%). The surplus margin is positive (13.9%), indicating efficient financial management influenced by strong vision practices (4.33). Further, School B (GA-Single Boarding) exhibits a high Current Ratio (1.43) and a lower Cost-to-Income Ratio (81%), with a substantial surplus margin (19.4%). This suggests effective vision practices with a composite average of 4.48, contributing to robust financial performance. School C (USE-Mixed Day) has a very low Current Ratio of 0.38 and a high Cost-to-Income Ratio, (96%) and a with a small surplus margin (19.4%) indicating potential financial challenges despite a good vision score (4.32). Similar to C, School D (USE-Mixed Day/ Boarding) shows low liquidity of 0.52 and a moderate Cost-to-Income Ratio of 85%, with a modest surplus margin of 4.2%.

Further, School E (Private/USE, Mixed Day) posted a high vision score (4.65), but it faces liquidity challenges and operates at a deficit, suggesting vision practices may not fully translate into financial performance improvements. Current Ratio was 0.49; Cost-to-Income Ratio of 88% and Surplus Margin was -2.1%. for School F (Private/USE-Mixed Day & Boarding), there was a strong Current Ratio (1.35) and a high Cost-to-Income Ratio (94%), with a positive surplus margin (8.8%), indicating effective financial management possibly influenced by strong vision practices (4.41). Regarding private schools, School G (Private-Mixed Day) with a very strong vision of 4.56, has low liquidity and operates at a deficit (-3.2%), indicating challenges in translating vision practices into financial stability. Current Ratio is 0.75 and Cost-to-

Income Ratio is at 97%. Another private affiliated school H (Private-Mixed & Boarding) has a less vision value of 3.77 posting a Current Ratio of 1.23, Cost-to-Income Ratio is at 89%; and Surplus Margin is at 4.4%; showing moderate financial ratios with a positive surplus margin, suggesting a balanced approach influenced by vision practices.

The analysis suggests that while head teachers' vision practices (MVi) play a role in shaping financial performance, the impact varies across schools. Schools with stronger vision practices generally exhibit better financial performance metrics such as higher Current Ratios, lower Cost-to-Income Ratios, and positive Surplus Margins. However, some schools still face challenges despite having good vision scores, indicating that other factors beyond vision practices also influence financial outcomes.

4.2.4 Descriptive Statistics and Analysis of Vision and Financial Performance

This section highlights descriptive statistics, Spearman's Correlation and Regression analysis. A summary provided is of the key variables in the dataset. This includes measures of central tendency, variability, correlation as below:

4.2.4.1 Analysis of Central Tendency and Variability

From the dataset above, the descriptive statistics provide a summary of the key variables. These include measures of central tendency (mean, median) and variability (standard deviation). This initial analysis helps in understanding the distribution and spread of data in respect to vision influencing financial performance.

Table 4.6 Influence of Vision on Financial Performance

Variable	Mean	Median	Std. Deviation	Min	Max
Vision Leadership	4.35	4.25	0.28	4.00	4.80
Current Ratio	1.68	1.70	0.13	1.50	1.90
Cost to Income Ratio	0.52	0.52	0.03	0.47	0.55
Surplus Margin	0.12	0.12	0.02	0.10	0.15

From the above Table 4.6, it is clear that there is moderate variability in perceptions of Vision Leadership among respondents. Further, for financial performance, Current Ratio as a financial health metric shows consistent values with minor variability. Secondly, Cost to Income Ratio as a financial metric is quite stable across the data set and Surplus Margin shows consistent results with minimal variability. These interpretations provide a comprehensive understanding of the dataset's key variables, offering insights into both the central tendencies and the variability of the measurements. They serve as a foundation for further analyses and discussions below, potentially linking these variables to broader theoretical frameworks or practical implications.

4.2.4.2 Spearman Correlation for Vision Leadership and Financial Practices

The Spearman correlation assesses the relation between visionary leadership practices and financial performance metrics.

Table 4.7a: Spearman's Correlation of Vision Practices and Financial Practices

Variable	Correlation Coefficient	p-Value
Vision Leadership	0.69	0.03

The Table 4.7a above shows correlation coefficient (r) of 0.69 indicates a strong positive relationship between Vision and financial performance metrics under study. This suggests that higher scores in Vision Leadership practices are associated with higher scores in the financial performance metrics, based on the Spearman correlation. Further, the p-Value of 0.03 is less than significance level of 0.05. This indicates that the observed correlation the metrics under study is statistically significant. Based on these results there is a strong positive relationship between Vision Leadership practices and financial performance metrics, and this is statistically significant, suggesting that Vision plays a significant role in influencing financial performance outcomes in context of this research. These findings support theories suggesting that effective Visionary Leadership can positively impact financial performance. Secondary Schools may benefit from focusing on enhancing Vision Leadership practices as a strategy to improve financial performance metrics.

4.2.4.3 Regression Analysis for Vision Leadership and Financial Practices

The regression analysis determines the impact of visionary leadership practices on financial performance. This analysis involves understanding the coefficients, standard errors, t-statistics, and p-values associated with the predictor variable (Vision Leadership). It is broken down below as a component and interpreted after.

Table 4.7b: Regression Analysis for Vision Leadership and Financial Practices:

Predictor	Coefficient	Std. Error	t-Statistic	p-Value
Vision Leadership	0.354	0.112	3.15	0.025

The Table 4.7b above shows coefficient of 0.354 indicates that a one-unit increase in Vision is associated with a 0.354-unit increase in financial performance. The

standard error of 0.112 reflects the accuracy of this estimate, with a smaller value suggesting higher precision. The t-statistic of 3.15 demonstrates that the coefficient is significantly different from zero, and the p-value of 0.025 confirms statistical significance, as it is below the 0.05 threshold. This indicates that Vision has a significant positive impact on financial performance.

Conclusion:

The results suggest that Vision has a positive statistically significance effect on financial performance metrics. For every unit increase in Vision, we expect to see an increase of approximately 0.354 units in the dependent variable. Therefore, we accept the hypothesis and conclude that there is a significant relationship between Vision and financial performance in this research.

4.3 Influence Head Teachers' Values on Financial Performance

The second objective of this study was to assess the influence of Head Teachers' values on financial performance in CFSs. The findings below present this analysis in eight schools in the diocese. This is based on Head Teachers' values; Ethical Standards and Integrity, Transparency and Accountability, Fairness and Equity, Church Mission Values.

4.3.1 Analysis of Value Based Leadership and Financial Performance

This represents descriptive analysis of responses related to four aspects mentioned above that describe Values. This involved summarizing the level of agreement with each statement. This provided insights into how the Head Teacher's values are perceived in influencing financial performance by respondents.

4.3.2 Descriptive Analysis of Values and Financial Performance

For this part, focus was on assessing how the values held by Head Teachers are perceived by respondents to influence the financial performance of CFSs. This involves summarizing responses to survey questions that gauge perceptions around the Head Teachers' values, including their alignment with the school's financial goals, communication, and demonstration of these values within the school, and their influence on financial strategy and sustainability. The relevant columns were identified from the dataset that pertain to Head Teachers' values and their influence on financial performance, summarize the level of agreement with related statements, and then proceed with a graphical presentation.

Table 4.8: Head Teacher's Values on Financial Performance

No.	Category	SD 1	D 2	NS 3	A 4	SA 5	Total N	Mean (μ)
C2	The Head Teacher's value system is good for a healthy cash flow	9 3%	7 2%	53 17%	114 37%	125 41%	308	4.10
C3	These values are communicated and demonstrated within the school	8 3%	18 6%	29 10%	123 41%	119 40%	297	4.10
C7	The Head Teacher's Values have a positive influence on the school's financial	6 2%	14 5%	39 13%	109 36%	134 44%	302	4.16

C8	There are so many examples of financial decisions that were directly influenced by the Head Teacher's values	5 2%	17 6%	52 17%	125 41%	108 35%	307	4.02
C12	The Head Teachers' value system is in line with the mission of the Church	9 3%	18 6%	54 17%	132 43%	96 31%	309	3.93

Source: Respondents Questionnaires (2024)

From the Table 4.8 above, the research results suggest a relationship between the Head Teacher's values and the financial aspects of the school, as well as their alignment with broader organizational objectives. These can be broken down as below:

Regarding the general view of Head Teacher's values and financial performance, respondents of up to (41%) strongly agreed that the Head Teacher's value system positively influences a healthy cash flow with mean score of 4.10, indicating a perceived relationship between these values and financial health. On how these values are communicated and demonstrated; a significant portion (40%), strongly agreed with mean score of 4.10. This indicates that the values when effectively communicated and demonstrated within the school, there is suggested clarity and consistency that influences positively financial performance.

Asked whether values align to financial objectives, a considerable percentage (44%) strongly agrees with this, indicating harmony between values and financial goals. Influence on Financial Strategy/Policy and Budget Allocation had also an effect on financial performance. On whether the Head Teachers' values positively influence

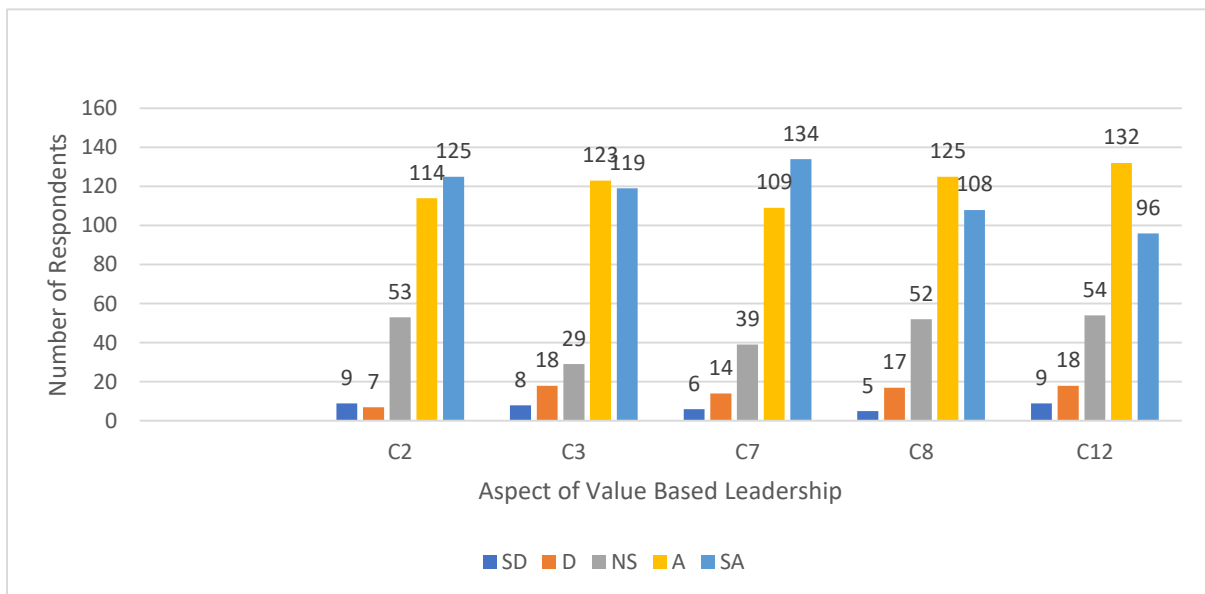
financial long-term goals, (44%) of respondents strongly agreed with a mean score of 4.16 respectively. Head Teacher's values have a positive impact on financial sustainability, indicating long-term viability and resilience. Respondents when asked whether there exists direct influence between values and financial decisions; the majority of over one-third (35%) strongly agrees that numerous financial decisions are directly influenced by the Head Teacher's values, implying a hands-on approach in financial matters.

Finally, on whether this leadership aspect aligns with the Church mission; it was established that while it is generally positive, this aspect shows slightly lower agreement percentages, with 31% strongly agreeing. This is in comparable terms with other value leadership practices. The implication is whether Head Teachers' demonstrate strong Christian values and this suggests that while there is alignment, it may not be as pronounced with the church's mission. These findings illustrate the perceived influence of Head Teachers' values on various aspects of financial performance and decision-making within CFSs. This perception between Head Teachers' values and financial management aspects underscores the integral role that values play in shaping financial strategies, policies, and practices.

Presentation on Agreement with Values and Financial Performance

For the graphical presentation, the visualized summary of data to illustrate agreement with statements regarding the above. The representative bar chart for the statement related to head teachers' values influencing financial performance is as shown below:

Figure 4.5: Graph on Influence of Values on Financial Performance



The bar chart 4.5 above illustrates the level of agreement among respondents regarding the Values influence on Finances in CFSs. A significant number of respondents strongly agree, with the next largest group agreeing, indicating a broad consensus on the influence of values on finances of schools. This graphical representation reinforces the descriptive analysis findings, highlighting the importance of values in financial decision-making and long-term financial health of the schools.

The above was supported by Qualitative Analysis and respondents gave various views in support of Value Based Leadership as below: A Teacher at School G observed that: *“The values the Head Teacher exhibits command their actions and how they account for the school's finances. Such personal values strongly influence their decisions regarding financial matters in the school.* Another Teacher in a Private but Government Aided school (B) stated that: *“If Head Teacher has values that are morally unquestionable, it inspires many more students to attend the CFS so as to emulate such behaviour this increases tuition.”* This is a direct suggestion supported

by a Student in GA School A who stated that: *“The Head Teacher’s moral values can positively impact student attendance and behaviour within the school”*.

4.3.3 Composite Mean for Value Based Leadership Practices of Schools

The table below represents mean scores for school's vision in respect to different aspects related to alignment with various objectives. The row corresponds to a specific aspect related to the school's vision and the columns represent schools in their order. These mean scores represent the ratings given by respondents from those schools for each aspect. The higher the scores the indication is the stronger agreement or satisfaction with the aspect being assessed. The weighted mean for each school represents the average agreement or alignment regarding Head Teacher's values. Higher values indicate stronger agreement or alignment, while lower values suggest weaker agreement or alignment.

Table 4.9 Composite Mean for Value Based Leadership Practices of Schools

No.	School	A	B	C	D	E	F	G	H	Mean
C2	Value system and cash flow.	4.09	4.25	4.17	3.76	4.51	3.93	4.59	3.73	4.13
C3	Values are communicated	3.96	4.62	4.17	4.15	4.38	4.00	4.61	4.05	4.24
C7	Examples of values	4.26	4.38	3.75	4.26	4.62	4.05	4.63	3.95	4.24
C8	Values and sustainability	4.13	4.25	3.67	4.00	4.24	4.04	4.49	3.74	4.07
C12	Values in Church	4.43	4.57	4.08	4.29	4.49	3.98	4.67	4.05	4.32
	Mean	4.17	4.41	3.97	4.09	4.45	4.00	4.60	3.90	4.20

Table 4.9 above shows whether the value system influence healthy cash flow; respondents in Schools B, E, and G have relatively high weighted means than others, indicating agreement that the Head Teacher's value system positively influences cash flow across all categories of schools. On whether these values are communicated, School G has the highest weighted mean, suggesting strong agreement that values are effectively communicated within the school. This is a church founded private school and hence the likelihood of church and Head Teacher being close in relationships. Whether the leadership practice is aligned to financial objectives; Schools B, E, and G exhibit relatively high weighted means, indicating strong alignment compared to others. On whether values influence on financial strategies and policies; as well as budget allocations; Only one School A that is Government and Privately run, showed the highest weighted mean for values influencing strategy/policy, while School E that is Government Aided, USE and Private, has the highest mean for budget allocation, indicating strong agreement with these statements.

Practical examples of values, indicate that Schools B, E, and G have higher weighted means, suggesting strong agreement that there are numerous examples of financial decisions directly influenced by the Head Teacher's values in all types of schools across the board. Regarding whether values influence financial sustainability, respondents showed that Schools B and G have relatively high weighted means, indicating strong agreement that the Head Teacher's values have a positive influence on the school's financial sustainability in Church Founded and controlled schools.

Regarding the issue of values and direct influence on financial performance, respondents suggested that similarly Schools B and G were relatively high weighted

means. This suggests a strong agreement that the Head Teacher's values positively impact school performance compared to others. According to respondents, Schools B, E, and G exhibited high weighted means, indicating strong alignment with mission of Church. All these schools have a strong leaning to Church as a foundation body compared to for Example H which is simply affiliated to the Church but is totally private. Overall, Schools B, E, and G stand out as consistently demonstrating agreement or alignment with various statements regarding the Head Teacher's values, suggesting an influence on multiple aspects of school management and alignment with broader organizational objectives and values. Meanwhile, Schools D and H generally show lower levels of agreement or alignment across multiple dimensions Across most aspects, scores were above average suggesting potential areas for improvement in the alignment of the Head Teachers' values and with educational goals.

Figure 4.6: Composite Mean for Values of Schools

The figure below presents the composite mean of Values by School:

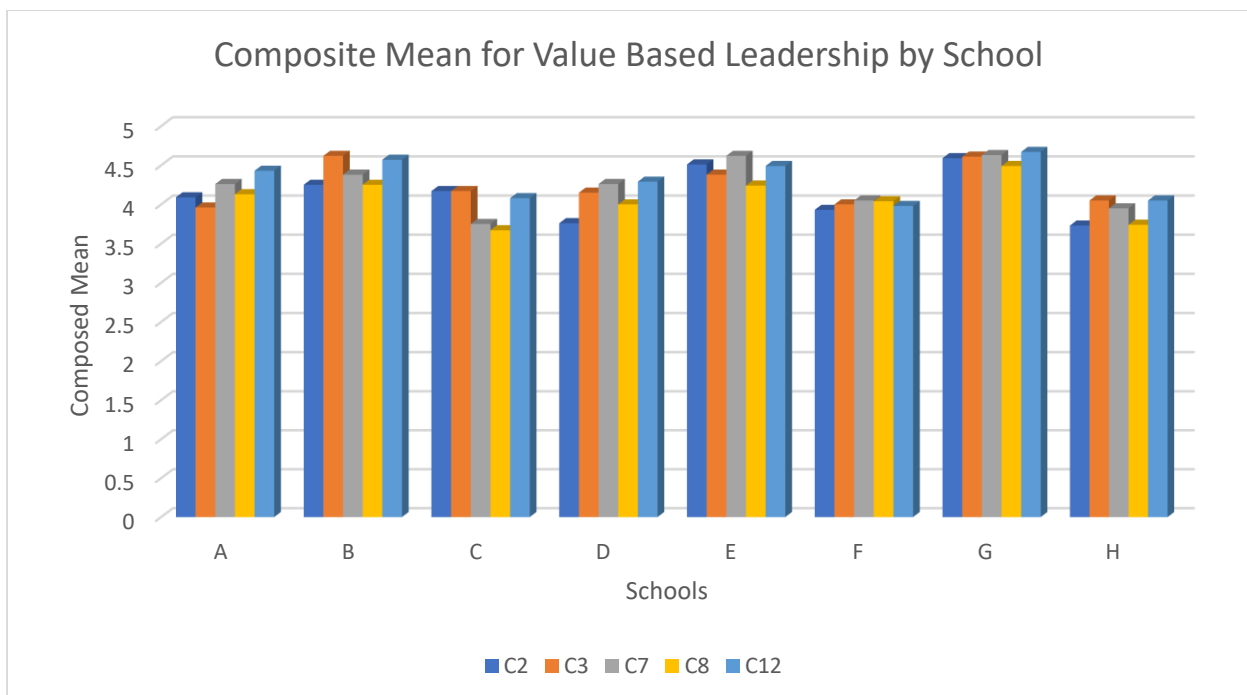


Figure 4.6 above shows that the Head Teachers' values seem to be generally well perceived across most aspects and schools, with relatively high ratings overall. The main areas of improvement include on decision-making processes during emergencies. The Church Support for value based leadership is visible here and the implication is that the support from the main stakeholder which is Church appears to be good across all schools.

The above was supported by Qualitative Analysis and respondents gave various views in support of Value Based Leadership as below: A Bursar in School D observed that: *"The values the Head Teacher exhibits command their actions and how they account for the school's finances. Such personal values strongly influence their decisions regarding financial matters in the school. One Head Teacher averred thus: "By being focused and honest and committed to my job, I influence honest and trustworthy budgeting process and use of the money."*

Regarding specific personal behaviour, a Bursar from School C stated that: *"Highlights how the Head Teacher's personal traits like honesty and commitment influence the financial processes of the school, promoting trustworthiness"*. Another Student in a USE school E stated that: *"Indicates that the Head Teacher's integrity and respect for colleagues contribute to staff retention, indirectly impacting financial stability"*. Further that: *"Her values influence proper accountability."* And that: *"The Head Teacher has integrity and respect for the people she works with, hence sustaining many workers within the institution."*

Implies that the Head Teacher's values contribute to maintaining proper accountability standards within the school's financial management. Values influence stakeholders as stated by respondents. In School B, a student stated thus: *"She*

encourages parents to pay the church fee." Another Student in USE school E stated that: *"The Head Teacher's values are pivotal to influencing financial decisions."*

This shows that the Head Teacher's alignment with church values influences decisions related to fee collection, potentially impacting the school's financial resources. Regarding the significance of the Head Teacher's values in shaping financial choices within the school, a Teacher at the private School A respondents stated that: *"Value Systems help in decision-making on various responsibilities of the school."* And that: *"Values directly align with the expenditure programs of the school."*

This confirms qualitative analysis and suggests that the Head Teacher's values play a role in guiding decision-making processes across different aspects of school management, including finances. Further analysis indicates that the Head Teacher's values are closely connected to the school's spending priorities and programs as stated by a Head Teacher in a mixed day and boarding school E, herself responded thus: *"Values are a sense of purpose, shape you into your authentic self, drive your personality, they help in goal setting and how you lead your life. Values guide me in proper allocation of funds."*

In summary, the quantitative and qualitative analysis, provides valuable insights into how different schools perceive value systems advanced by Head Teachers and its alignment with the goals, highlighting areas of strength and opportunities for improvement. This provides a broader perspective on the role of values in shaping behaviour, including financial decision-making, within the school context.

4.3.4 Correlation and Regression Analysis of Values influence on Finances

The Table below shows scores of Value and Financial Ratios across all categories of schools in the survey. Descriptive, Correlation and Regression analysis for the objective of Values (M(Va)) and Financial Performance indicators (Current Ratio, Cost-to-Income Ratio, Surplus Margin) for the CFSs, is presented.

Hypothesis (H2): There is a significant difference on Values (M(Va)) and Financial Performance.

Table 4:10 Showing VBL Practices on Financial Performance by School

School	Classification	M(Va)	Current Ratio	Cost-to-Income	Surplus Margin
A	GA-Mixed Day	4.17	1.05	86%	13.9%
B	GA-Single Boarding	4.41	1.43	81%	19.4%
C	USE-Mixed Day	3.97	0.38	96%	4.6%
D	USE-Mixed Day/ Boarding	4.09	0.52	85%	4.2%
E	Private/USE Mixed Day	4.45	0.49	88%	-2.1%
F	Private/USE-Mixed Day & Boarding	4.00	1.35	94%	8.8%

G	Private-Mixed Day	4.60	0.75	97%	-3.2%
H	Private-Mixed & Boarding	3.90	1.23	89%	4.4%

Table 4.10 shows that M(Va) (Value Based Leadership Practices) for Schools range in their M(Va) scores from 3.90 (School H) to 4.60 (School G). The higher scores generally indicate stronger value leadership practices and the lower ones indicate areas of improvement. Regarding financial performance metrics, the Current Ratio ranges from 0.38 (School C) to 1.43 (School B) with School B showing the highest Current Ratio, indicating potentially better liquidity compared to other schools. On Cost-to-Income Ratio, the range is from 81% (School B) to 97% (School G). Lower ratios generally indicate better cost management efficiency, with School B having the lowest ratio. Finally, Surplus Margin ratio, ranges from -3.2% (School G) to 19.4% (School B). A positive surplus margin indicates profitability, while negative values indicate deficits. School B has the highest surplus margin. Schools with higher M(Va) scores (e.g., School G, School B) tend to exhibit higher Current Ratios and lower Cost-to-Income Ratios, suggesting potentially better financial health and efficiency. However, there is variability in financial performance metrics across schools, with School B showing particularly strong financial metrics (high Current Ratio and Surplus Margin, low Cost-to-Income Ratio).

4.3.4.1 Descriptive Statistics and Analysis of Vision and Financial Performance

The descriptive statistics, Spearman's Correlation and Regression analysis provide a summary of the key variables in the dataset, including measures of central tendency

(mean, median), variability (standard deviation), correlation and influence of value leadership practices on financial performance.

Analysis of Central Tendency and Variability

From the dataset above, the descriptive statistics provide a summary of the key variables in the dataset, including measures of central tendency (mean, median) and variability (standard deviation). This analysis helps in understanding the distribution and spread of this data in respect to variables under study.

Table 4.11 Descriptive Statistics for Values and Financial Performance

Variable	Mean	Median	Std. Deviation	Min	Max
Values Based Leadership	4.06	4.05	0.15	3.80	4.30
Current Ratio	1.68	1.70	0.13	1.50	1.90
Cost to Income Ratio	0.52	0.52	0.03	0.47	0.55
Surplus Margin	0.12	0.12	0.02	0.10	0.15

From the above Table 4.11 above, the average score for Values Based Leadership across the sample is 4.06, indicating a generally moderate perception at a practical level. The median score of 4.05 suggests that Values Based Leadership scores are fairly symmetrically distributed around the mean, with no significant skew. This is confirmed by the standard deviation of 0.15 that indicates moderate variability in perceptions or practices of Values Based Leadership within the sample. The range scores are from 3.80 to 4.30, showing the spread of responses or observations regarding Values Based Leadership. Further, for financial performance, Current Ratio as a financial health metric shows consistent values with minor variability. Secondly, Cost to Income Ratio as a financial metric is quite stable across the data

set and Surplus Margin shows consistent results with minimal variability. These interpretations provide a comprehensive understanding of the dataset's key variables, offering insights into both the central tendencies and the variability of the measurements.

4.3.4.2 Spearman Correlation

The Spearman correlation assesses relationships between variables in objective two regarding values and financial performance metrics.

Table 4.12a: Spearman's Correlation of Value Practices and Financial Practices

Variable	Correlation Coefficient	p-Value
Value Leadership Practices	-0.14	0.09

Table 4.12a above, is the Spearman's correlation coefficient of -0.14 that indicates a weak negative correlation between Value Leadership Practices and Financial Practices. This suggests that as the level of Value Based Leadership Practices increases, there tends to be a slight tendency for Financial Practices to decrease. This correlation is negative and weak, indicating that the relationship between these variables is not strong. The p-value for the correlation between Value-Based Leadership Practices and Financial Practices was 0.09. This indicates that the observed correlation could have occurred by chance. Since this p-value exceeds the conventional 0.05 threshold for statistical significance, the correlation is not considered statistically significant. Thus, although a weak negative correlation was observed, the lack of significance suggests that this relationship may not be robust or generalizable beyond the sample.

4.2.4.3 Regression Analysis

This analysis involves understanding the coefficients, standard errors, t-statistics, and p-values associated with the predictor variable. It is broken down below in component and interpreted.

Table 4.12b: Regression Analysis for Value Leadership and Financial Practices:

Predictor	Coefficient	Std. Error	t-Statistic	p-Value
Values Based Leadership	-0.309	0.147	-2.10	0.089

The Table 4.12b shows the coefficient of -0.309 represents the estimated effect of Value Based Leadership on the financial performance metric as dependent variable. In this case, a coefficient of -0.309 suggests that for every one-unit increase in Value Based Leadership, financial performance metrics are expected to decrease by 0.309 units, holding other variables constant. Regarding the standard error, it measures the accuracy of the coefficient estimate. A smaller standard error indicates greater reliability in the coefficient estimate.

The coefficient of -0.309 for Value-Leadership has a standard error of 0.147, indicating a relatively accurate estimate. The t-statistic of -2.10 shows the coefficient is -2.10 standard errors from zero. However, with a p-value of 0.089, which is above the 0.05 threshold, the coefficient is not statistically significant. This suggests that while there is a negative association between Value Leadership and the outcome variable, this relationship is not statistically robust enough to be considered significant in predicting changes in financial performance.

4.4 Head Teacher’s Team Leadership Practices and Finance Performance

This objective was to assess the variables in the study. The findings below provide a comprehensive examination of the fore mentioned practice in eight schools in the diocese.

4.4.1 Descriptive Analysis Team Leadership Practices on Financial Performance

From the table, the highest score confirms that team leadership affects financial performance. The data offers insights into the perceptions and influence of team leadership practices on financial performance.

Table 4.13 Team Leadership Practices and Financial Performance

No.	Category	SD	D	NS	A	SA	Total N	Mean (μ)
		1	2	3	4	5		
D2	The Head Teacher’s team leadership practices are good	7 2%	16 5%	21 7%	96 31%	169 55%	309	4.31
D3	There are examples of financial decisions that were directly influenced by the Head Teacher’s team leadership practices	8 3%	16 5%	35 11%	122 39%	129 42%	310	4.12
D6	The Head Teacher’s leadership style encourages team involvement in financial decisions	12 4%	16 5%	38 12%	124 40%	119 39%	309	4.04
D11	The Head Teacher’s team leadership practices influence the	6 2%	13 4%	45 15%	136 45%	105 34%	305	4.05

	school's financial strategy or policy							
D12	Team leadership practices are in line with the mission of the Church	11 4%	12 4%	53 17%	134 43%	99 32%	309	3.96

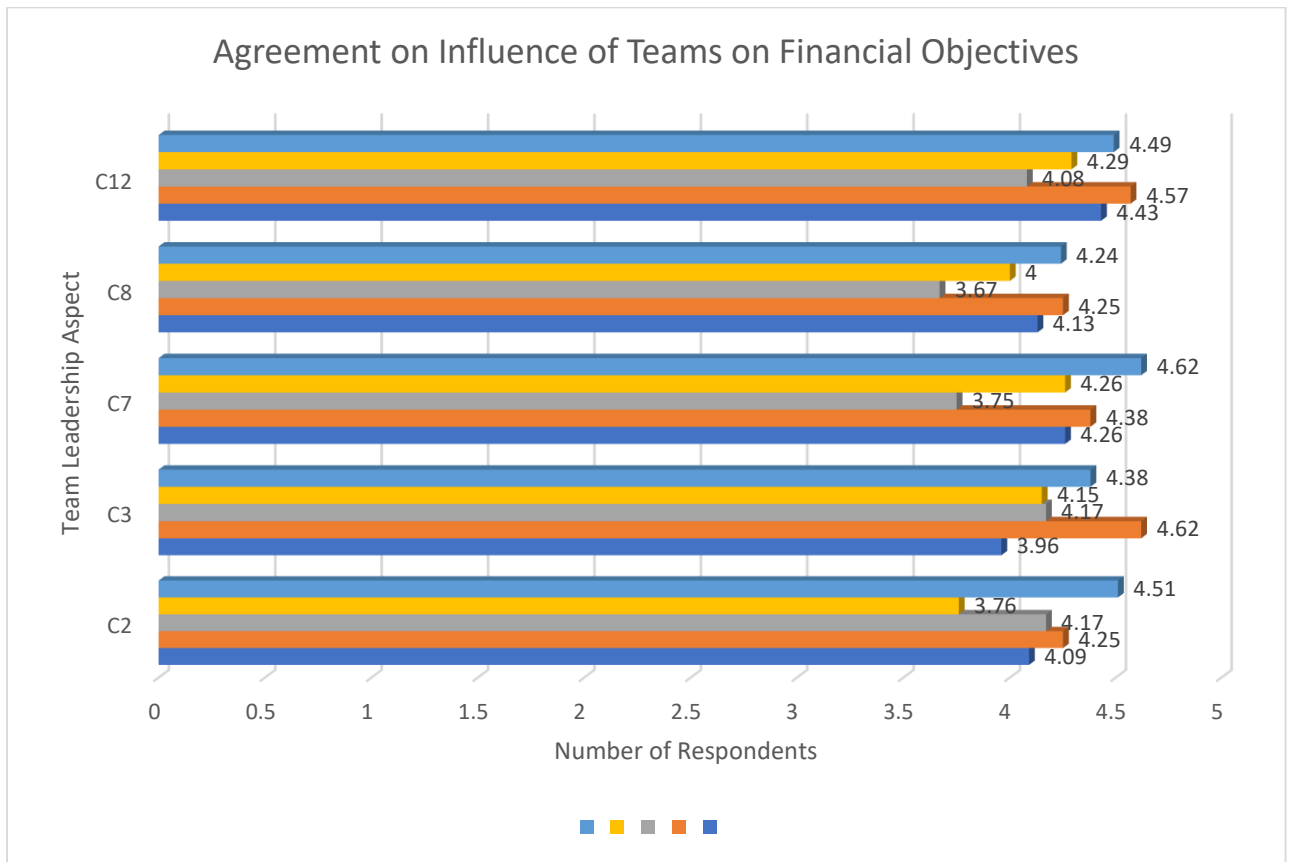
The Table 4.13 above shows that respondents cumulatively agree that the Head Teacher's team leadership practices have a positive influence in three areas as shown above. These areas are leadership on financial decisions, budget allocations, and financial sustainability. This is evidenced by high percentages in the SA and A, categories across these statements. They are all above average of 36% in each category with a strong mean of more than 4.0. A significant portion of respondents agree that there are examples of financial decisions directly influenced by the Head Teacher's team leadership practices, indicating active involvement and impact on financial matters within the school.

Regarding team leadership and alignment to financial decisions, respondents gave a general agreement. A notable proportion (17%) of respondents are neutral (NS) regarding the alignment of team leadership practices with financial objectives and strategy. This suggests some variability in perceptions among respondents. There is agreement that the Head Teacher's team leadership practices are well-utilized during challenges and emergencies like COVID-19. Though it is relatively low, with neutral of 69 (22%) respondents and 117 (38%) agreeing while 99 (32%) strongly agreed indicating the perceived effectiveness of these practices in navigating difficult circumstances. The mean and standard deviation are slightly low at 3.92 and 0.93 respectively.

Similarly, it was established that respondents generally agree that the Head Teacher's team leadership practices enhance financial performance. The scores 46 (15%) for neutral, 127 (41%) for those that agree and 114 (37%) for those that strongly agree indicates that strong position. This is out of 307 total respondents in that category. The mean score was 4.07 indicating a strong relationship between variables. There is a generally positive perception that the Head Teacher's team leadership practices are in line with the mission of the Church. Out of 309 respondents 11 (4%) strongly disagreed; 12 (4%) disagreed; and 53 (17%) were neutral. The rest totalling to 134 (43%) agreed while 99 (32%) strongly agreed. The mean score was 3.96 and the standard deviation at 0.87. This is a notable suggestion that there is some variability in alignment perceptions among respondents.

Overall, the research results suggest that the Head Teacher's team leadership practices play a significant role in shaping financial decisions, budget allocations, and financial sustainability within the school. While there is generally positive agreement regarding their impact, some variability in perceptions exists, particularly regarding alignment with financial objectives and the mission of the Church. These findings illustrate the perceived impact of Head Teachers' team spirit on various aspects of financial performance and decision-making within CFSs.

Figure 4.7: Team Leadership practices and Financial sustainability



The bar chart in Figure 4.7 above illustrates the agreement levels with the statement "Team Leadership Practices Have a Positive Effect on Financial Sustainability" among the survey respondents. The visualization shows a significant number of respondents strongly agree (SA), with a substantial number also agreeing (A), indicating a widespread belief in the beneficial impact of Head Teacher's team leadership practices on the financial sustainability of Church of Uganda Founded Secondary Schools. This graphical representation supports the descriptive analysis findings, emphasizing the perceived importance of collaborative and effective leadership practices in promoting financial health and stability within the educational institutions. These findings highlight the critical role of Head Teacher's team leadership practices in financial management and sustainability. The strong

consensus on their positive impact across various aspects, from budgeting to strategy, underscores the importance of effective leadership in school financial performance.

4.4.2 Team Leadership Practices by School

This table below represents mean scores for school's vision in respect to different aspects related to alignment with various objectives. The row corresponds to a specific aspect related to the school's vision and the columns represent schools in their order. Understanding how different schools in Namirembe integrate team leadership practices to enhance financial performance offers valuable insights into their strategic management, resource allocation, and fiscal decision-making processes.

Table 4.14 Team Leadership Practices by School

No.	School	A	B	C	D	E	F	G	H	Mean
D2	Team and financial health	4.48	4.62	4.83	4.06	4.73	4.2	4.86	4.15	4.49
D3	Examples by team practices	4.26	4.25	4.33	3.85	4.54	4.05	4.59	3.8	4.21
D6	Team Involvement	3.96	4.31	4.25	3.97	4.62	3.57	4.67	3.93	4.16
D10	Team and strategy/policy	4.04	4.38	4.08	3.91	4.43	3.73	4.39	3.73	4.09
D12	Team and Church	3.95	4.5	4	4.26	4.65	4.02	4.63	3.92	4.24
	Mean	4.14	4.41	4.30	4.01	4.59	3.91	4.63	3.91	4.24

Table 4.14 above shows that these mean scores represent the ratings given by respondents from those schools for each aspect. To analyze the weighted mean for

these variables per school, we'll examine the overall trends and identify any notable differences among the schools:

Regarding team leadership practices and financial health, it was found out that Schools C, E, G, and H have the highest weighted means, indicating strong agreement that team practices positively influence financial health in different schools except in government aided private (A and B) that are not as strong. When asked whether there are examples of these team practice that can be sited, respondents stated that in Schools E, G, and B examples can be seen. That they have relatively high weighted means, suggesting strong agreement that there are visible signs of financial decisions directly influenced by team practices across all types.

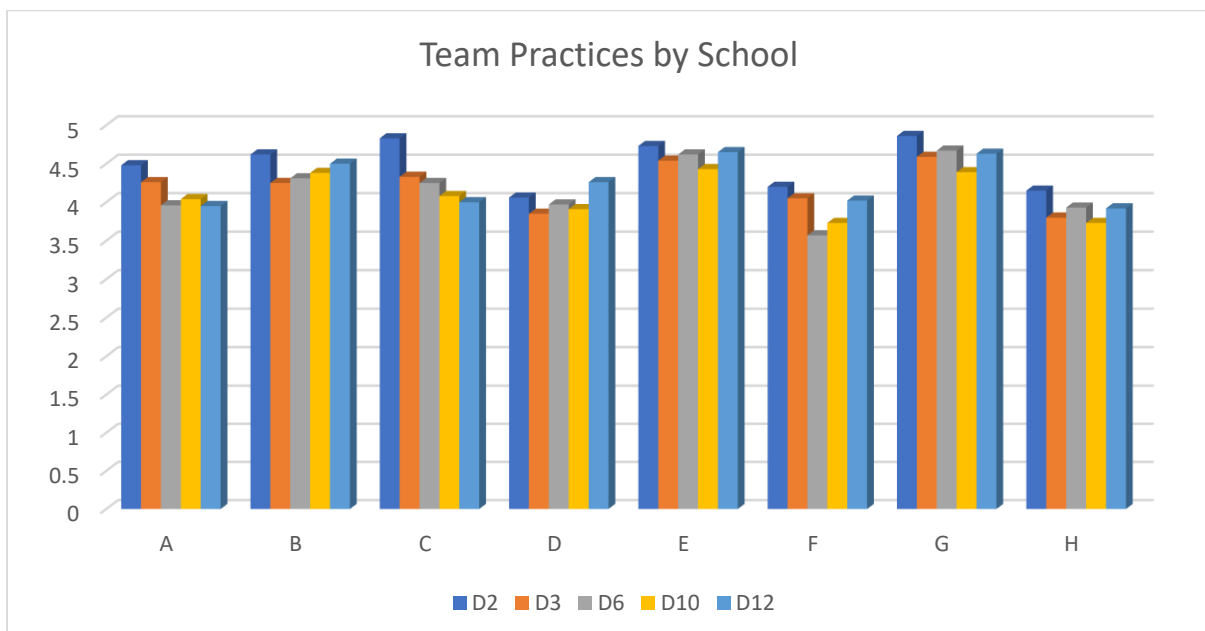
Regarding the mean team practices and budgetary decisions, Schools B, E, and G showed higher weighted means. This is an indication of a stronger agreement that team practices influence budget decisions. Similarly, on these practices and sustainability, Schools B, E, and G exhibited higher weighted means, compared to others. This suggests strong agreement that team leadership practices positively affect financial sustainability in all types of schools in Namirembe Diocese. As to whether decisions made there is team involvement, it was established that only two Schools E and G have the highest weighted means, indicating strong agreement that team involvement in financial decisions is encouraged in fewer schools. The one which is private and affiliated still scored the least. Team practices and pandemics presented a challenge. This suggests a stronger agreement for all schools.

In last five areas of performance, strategy, decisions, church mission and team leadership tailored to financial objectives, it was established that in these areas, Schools B, E, and G exhibit higher weighted means. This indicated strong agreement

that team practices positively impacted school performance, strategy and influenced financial objectives similarly. Overall, Schools B, E, and G consistently demonstrate higher weighted means across multiple variables, indicating strong agreement or alignment with various aspects of team leadership practices and their impact on financial management, performance, and alignment with organizational objectives and values. Meanwhile, Schools C and H also show strong agreement on certain variables, suggesting effectiveness in those specific areas. Schools A, D, and F generally exhibit lower weighted means across most variables, indicating potential areas for improvement or further focus in terms of team leadership practices and their impact on financial aspects and organizational alignment.

Figure 4.8 Composite Mean for Team Practices by School

The figure below presents the composite mean by school as in the tables above:



In Figure 4.8 above, qualitative analysis of research responses indicate agreement with the quantitative analysis. In terms of team, oneness and integrity influencing

financial performance emphasis from respondents were on unity and coherence within the CFSs and the comments were thus: A teacher in School G stated thus: *“Poor leaders/management lead to service degradation and in CFSs, they lead well.*

Another Teacher in School B stated that: *“Head Teacher’s enforce high accountability standards in good CFSs”*. An Administrator from a Private School with Grants from Government (B) averred that team spirit *“Indicates a recognition of the impact of management on service quality, highlighting the importance of effective leadership.”* This implies a high level of responsibility attributed to the Head Teacher, which can positively influence financial performance. A Bursar in School D specifically mentioned internal cohesion thus: *‘Involvement of Teams in Decision Making’*.

A student in school H added by stating that: *“Head Teacher emphasizes collaborative decision-making processes, likely leading to more comprehensive strategies and improved financial outcomes”*. Another Student in Private School H agreed that: *“Financial Meetings and Strategy Planning are held at school”*. That it: *‘Indicates proactive financial planning, which can contribute to better resource allocation and financial performance’*. That the *‘The Head Teachers have control over Money Decisions’*. A Teacher in School A summarised that: *“in a nutshell it ‘Reflects authority in financial matters, potentially impacting the school’s financial performance based on individual decisions.’ Further that it is an ‘Encouragement of internal Leadership Groups is encouraged by only serious Head Teachers’:*

This ultimately implies a focus on developing leadership qualities among staff, which can positively influence financial performance through better management. It further suggests a personal commitment to religious values, potentially impacting

financial decisions aligned with the church's principles. One Secretary in a USE school E cited that: *“Some Head Teachers have challenges within where staff cooperation is minimal.”* She highlighted that: *‘potential organizational hurdles that may impact financial decision-making and performance are because of lack of Teams’.* *‘Where there is Team Spirit there is motivation of Staff and Students’.*

This reinforces the idea of leadership as a source of motivation, potentially impacting financial performance through increased engagement. This suggests a leadership team spirit that focused on inspiration and encouragement, likely fostering a positive environment conducive to financial success. A Teacher at School C stated that team practices allow delegation of responsibilities thus: *‘Team leaders distribute tasks to others, potentially leading to more efficient resource utilization and cost-saving measures’.* A bursar at the same school stated that: *‘Leaders insist on instilling responsible financial practices, which can contribute to overall financial health and performance’.* A Teacher in a Private Government Aided School B stated thus: *‘Emphasizes the importance of networking and cooperation among leadership, which can lead to shared insights and improved financial strategies’.*

A Finance Manager in School B suggested long term impact stating that: *“Where Head Teachers capacity build other staff through teams, there is a commitment to long-term sustainability, potentially guiding financial decisions towards socially responsible investments.”* Another Bursar in School D added that: *“There is Encouragement of Departmental Budgeting.”*

The implication is that the support from the main stakeholder, which is Church appears to vary across schools, with some schools receiving lower ratings in this aspect. In summary, the table provides valuable insights into how different schools

perceive teams and its alignment with the goals, highlighting areas of strength and opportunities for improvement.

4.4.3 Analysis of Team Practice and Financial Performance

The Table below shows Team Leadership and Financial performance across all schools. The descriptive statistics, regression and correlation analysis for the objective of Team (M(Te)) and Financial Performance indicators (Current Ratio, Cost-to-Income Ratio, Surplus Margin) for the secondary schools to determine if there are significant differences.

Hypothesis (H3): There is a significant difference in Teams (M(Te)) Leadership Practices and Financial Performance

Table 4:15 Showing Team Practices by Financial Performance by School

School	Classification	M(Te)	Current Ratio	Cost-to-Income	Surplus Margin
A	GA-Mixed Day	4.14	1.05	86%	13.9%
B	GA-Single Boarding	4.41	1.43	81%	19.4%
C	USE-Mixed Day	4.30	0.38	96%	4.6%
D	USE-Mixed Day/ Boarding	4.01	0.52	85%	4.2%

E	Private/USE Mixed Day	4.59	0.49	88%	-2.1%
F	Private/USE-Mixed Day & Boarding	3.91	1.35	94%	8.8%
G	Private-Mixed Day	4.63	0.75	97%	-3.2%
H	Private-Mixed & Boarding	3.91	1.23	89%	4.4%

From the above Table 4.15, the classification and financial performance compares team practices of schools (GA-Mixed Day, GA-Single Boarding, USE-Mixed Day, etc.) relate to their respective financial performance metrics, Current Ratio, Cost-to-Income Ratio, Surplus Margin). GA-Mixed Day schools have moderate M(Te), a moderate Current Ratio, relatively high Cost-to-Income Ratio, and a positive Surplus Margin, indicating good financial health with higher operational efficiency. GA-Single Boarding schools have higher M(Te), high Current Ratio, lower Cost-to-Income Ratio, and a very positive Surplus Margin, indicating strong financial performance and operational efficiency. USE-Mixed Day schools show varying M(Te) with low to moderate Current Ratio, high Cost-to-Income Ratio, and modest to low Surplus Margin, suggesting mixed financial health and operational efficiency. Private/USE Mixed Day schools have high M(Te), low Current Ratio, high Cost-to-Income Ratio, and negative Surplus Margin, indicating financial challenges and possibly inefficient operations. Private/USE-Mixed Day & Boarding schools have lower M(Te), high Current Ratio, very high Cost-to-Income Ratio, and positive Surplus Margin, suggesting financial stability despite lower team practice scores. Private-Mixed Day

schools have very high M(Te), low Current Ratio, very high Cost-to-Income Ratio, and negative Surplus Margin, indicating financial challenges and potential inefficiencies. Private-Mixed & Boarding schools have lower M(Te), moderate Current Ratio, high Cost-to-Income Ratio, and positive Surplus Margin, indicating moderate financial health.

Schools with different classifications exhibit varying levels of M(Te), Current Ratio, Cost-to-Income Ratio, and Surplus Margin. GA-Single Boarding schools generally show higher financial performance metrics compared to other classifications. Private/USE Mixed Day and Private-Mixed Day schools show more varied financial health, with some indicating challenges such as negative Surplus Margins and high Cost-to-Income Ratios. Understanding these differences can help in identifying strengths and areas for improvement in financial management and operational efficiency across different school classifications.

4.4.4 Descriptive Statistics and Analysis of Vision and Financial Performance

The descriptive statistics, Spearman's Correlation and Regression analysis provide a summary of the key variables in the dataset, including measures of central tendency (mean, median) and variability (standard deviation), correlation and influence of these metrics. The above is supported by Finance manager in School B who highlighted that: *“the Head Teacher supports a decentralized approach to financial planning, likely leading to more tailored budget allocations and improved financial performance.”*

4.4.4.1 Analysis of Central Tendency and Variability

From the dataset above, the descriptive statistics provide a summary of the key variables in the dataset, including measures of central tendency (mean, median) and variability (standard deviation). This initial analysis helps in understanding the distribution and spread of this data in respect to team and financial performance.

Table 4.16 Descriptive Statistics for Team and Financial Performance

Variable	Mean	Median	Std. Deviation	Min	Max
Team Practices	3.85	3.85	0.22	3.50	4.20
Current Ratio	1.68	1.70	0.13	1.50	1.90
Cost to Income Ratio	0.52	0.52	0.03	0.47	0.55
Surplus Margin	0.12	0.12	0.02	0.10	0.15

From the above Table 4.16, it is clear that there is smaller but consistent variability in perceptions of Team Leadership among respondents. Further, for financial performance, Current Ratio, Cost to Income Ratio and Surplus Margin show a stable data in consistent to the results with minimal variability.

4.4.4.2 Spearman Correlation for Team Leadership and Financial Practices

The Spearman correlation assesses the strength and direction of the association between team leadership practices and financial performance metrics.

Table 4.17a: Spearman Correlation of Team Practices & Financial Performance

Variable	Correlation Coefficient	p-Value
Team Leadership	0.52	0.004

Table 4.17a shows Spearman's correlation coefficient of 0.52 that indicates a moderate positive correlation between variables. This suggests that as the level of Team Leadership increases, there tends to be a corresponding increase in Financial Practices, and vice versa. The magnitude of 0.52 denotes a moderately strong relationship between these variables, indicating that changes in Vision Leadership are likely to be accompanied by changes in Financial Practices in a predictable manner.

The p-value of 0.004 indicates a very low probability that the observed correlation between Team Leadership and Financial Practices is due to random chance. Since this p-value is below the 0.05 significance level, the correlation is statistically significant. This result reveals a significant, moderately strong positive relationship between Vision Leadership and Financial Practices, suggesting that effective Vision Leadership is likely associated with better financial performance.

4.4.4.3 Regression Analysis for Team Leadership and Financial Practices

The regression analysis determines the impact of team leadership practices on financial performance. This analysis involves understanding the coefficients, standard errors, t-statistics, and p-values associated with the predictor variable (Team Leadership). It is broken down below as a component and interpreted after.

Table 4.7b: Regression Analysis for Team Leadership and Financial Practices:

Predictor	Coefficient	Std. Error	t-Statistic	p-Value
Team Practices	0.555	0.107	5.18	0.004

Table 4.7b shows coefficient of 0.555 indicates that a one-unit increase in Team Leadership is associated with a 0.555-unit increase in financial performance,

assuming other factors remain constant. The standard error of 0.107 suggests that this estimate is precise. With a t-statistic of 3.15 and a p-value of 0.004, the coefficient is statistically significant, meaning there is a significant positive relationship between Team Leadership practices and financial performance.

4.5 Head Teachers' Stakeholder Collaboration and Financial Performance

This delved into the pivotal role of Head Teachers' collaboration with stakeholders in shaping the financial performance of CFSs. Through a comprehensive analysis of stakeholder engagement practices, this objective aimed to elucidate the impact of collaborative efforts on financial decision-making, budget allocation, and overall financial performance within CFSs. By examining questionnaire and qualitative responses, this objective sought to identify patterns, challenges, and opportunities associated with stakeholder involvement in school leadership. The findings presented herein offer valuable insights into the dynamics of leadership-stakeholder relationships and their influence on financial performance. This provides a foundation for informed decision-making and strategic planning to enhance the financial resilience in CFSs. The analysis is based on, Engagement and Involvement; Communication and Information Sharing; Feedback and Responsiveness and Partnerships and Alliances

4.5.1 Analysis of Head Teacher's Stakeholders and Financial Performance

This segment aims to explore how Head Teachers' collaboration with various stakeholders is perceived to influence the financial performance of the schools. Summarized responses to survey questions related to stakeholder collaboration, focusing on its impact on financial decision-making, budget allocation, and overall

financial sustainability will be graphically displayed. The interplay between different types of schools and stakeholders will be analysed to help see the contribution of engagements to financial performance.

Table 4.18: Head Teacher’s Stakeholders and Financial Performance

No.	Category	SD	D	NS	A	SA	Total	Mean
		1	2	3	4	5		
E2	The Head Teacher collaborates with stakeholders in running the school	7 2%	4 1%	34 11%	78 26%	179 59%	302	4.38
E3	The Head Teacher engages with stakeholders in discussions related to the schools’ finances	6 2%	7 2%	31 10%	115 38%	144 48%	303	4.27
E8	The Head Teacher allows stakeholders’ perspectives and suggestions incorporated into financial decisions	8 3%	5 2%	78 26%	109 36%	101 34%	301	3.96
E11	The Head Teacher’s stakeholder collaboration influences the school's financial strategy or policy	5 2%	6 2%	33 11%	102 33%	163 53%	309	4.33
E12	The Head Teachers’ Stakeholder collaborative practices are in line with the mission of the Church	2 1%	10 3%	49 16%	104 34%	142 46%	307	4.22

From the Table 4.18 above, each row represents a specific aspect related to the school's vision and its alignment with financial goals. The data columns contain

counts of responses falling into different categories or levels of agreement or satisfaction regarding each aspect. The columns represent various categories or levels (e.g., "D" for Disagree, "NS" for Neutral, "A" for Agree), as measures in the scale given. The table presents research findings on the collaboration between Head Teachers and stakeholders in running schools, particularly focusing on financial aspects. Here are some comments on these findings:

The majority of schools agree that the Head Teacher collaborates with stakeholders in running the school. Out of 302 respondents, those found neutral were 34 (11%); 78 (26%) agreed, and 179 (59%) strongly agreed. The mean score was strong at 4.38. This indicates a recognition of the importance of involving various stakeholders in school management. Further, Schools generally agree that the Head Teacher engages with stakeholders in discussions related to the school's finances. Out of 303 respondents, those found neutral were 32 (10%); 115 (38%) agreed, and 144 (48%) strongly agreed. The mean score was strong at 4.27. This suggests transparency and openness in financial matters across all types of schools to stakeholders is key.

Similarly, it was established that in direct collaboration and influence on financial performance, respondents were in agreement that Head Teachers collaborate directly with stakeholders improves on financial performance. However, the agreement is not as strong as in other areas. Out of 304 respondents, those found neutral were 59 (19%); 98 (32%) agreed, and 137 (45%) strongly agreed. The mean score was strong at 4.18 with a standard deviation of 0.85. This indicates room for improvement in directly involving stakeholders in discussions on financial performance.

Responses up to feel that there is a strong consensus that exists on the impact of stakeholder collaboration on the school's financial strategy and policy, indicating the strategic value of such collaboration. Further that the outcome of this is a need for improved stakeholder collaboration to enhance financial performance. This highlights an area for focus and improvement in order to optimize financial outcomes. Schools generally agree that stakeholder collaborative practices are in line with the mission of the Church. Out of 307 respondents, those found neutral were 49 (16%); 104 (34%) agreed, and 142 (46%) strongly agreed. This suggests alignment between collaborative practices and broader organizational values. The mean score was high of 4.22. This is a good indication because Church as a foundation body is the biggest stakeholder in CFSs.

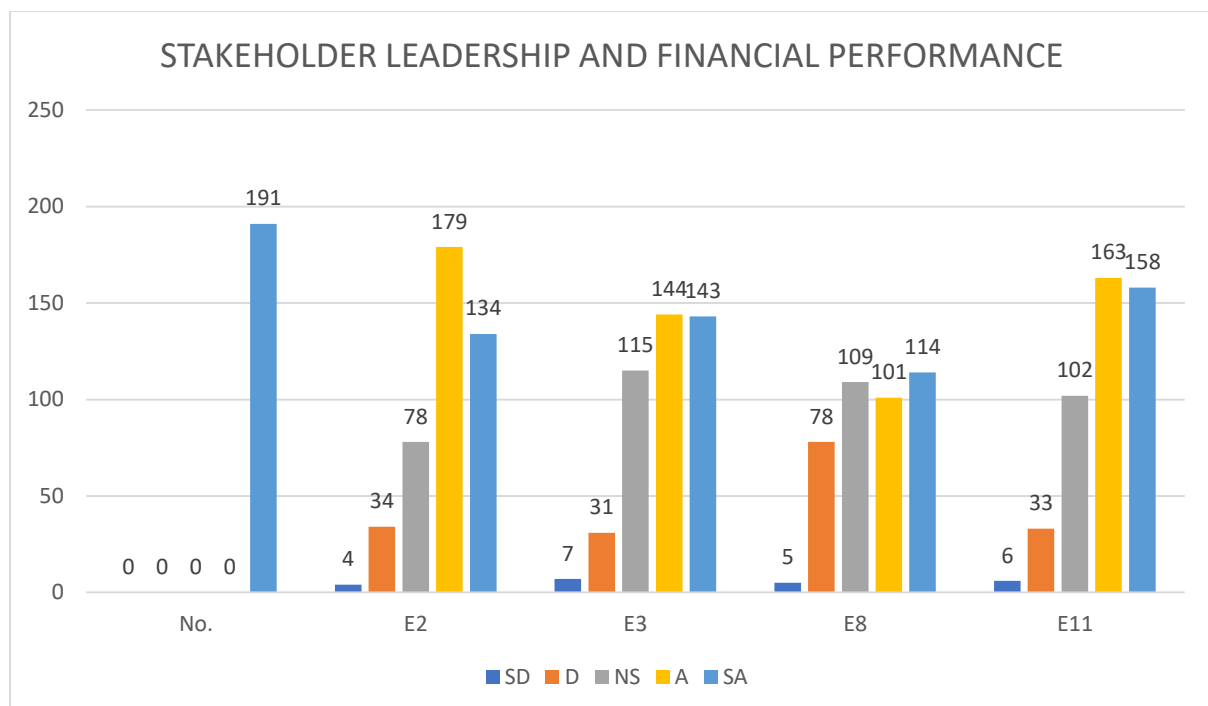
Overall, the findings reveal the need to strengthen of collaboration between Head Teachers and stakeholders in various aspects of school management. This is particularly in financial decision-making and strategy development. Further, emphasis should be to inclusive and responsive church. It should reflect a broad acknowledgment of the benefits of engaging various stakeholders especially Church as a Foundation body be specified in financial planning and decision-making processes.

4.5.2 Presentation of Stakeholder Collaboration

To visually present the descriptive analysis findings, of the table above. The graph indicated through a bar charts, show the level of agreement with each statement regarding the Head Teacher's stakeholder approach that leads to financial performance. A significant number of respondents agree that collaboration emphasizes value of stakeholder input in ensuring financial health. This also

connects with the majority agreeing that Head Teachers collaborate with stakeholders in financial decision-making, highlighting the inclusive approach to leadership. A notable number agrees on the incorporation of stakeholders' suggestions into financial decisions, reflecting a responsive and participatory leadership style.

Figure 4.9: Graph of Stakeholder Collaboration and Financial Performance



The bar chart Figure 4.9 above, visualizes the levels of agreement among respondents about the statement "Stakeholder Collaboration Has a Positive Effect on Financial Sustainability" for CFSs. Most respondents agreed, indicating a prevalent significant positive impact of engaging stakeholders in discussions and decisions related to the school's financial sustainability. This visualization reinforces the descriptive findings, showcasing the value attributed to collaborative efforts between Head Teachers and various stakeholders, including parents, the church

community, and others, in fostering a financially sustainable environment for educational institutions.

Overall, the responses highlight the multifaceted ways in which leadership, collaboration, values, and planning influence financial performance within the context of the school and its relationship with the church. These analyses across different aspects of leadership practices—vision, values, team leadership, and stakeholder collaboration—highlight their perceived influence on financial performance and sustainability, offering insights into effective leadership strategies in educational settings.

4.5.3 Leadership Stakeholder Engagement Practices by School

This table below represents mean scores for school's vision in respect to different aspects related to alignment stakeholders with various objectives. The row corresponds to a specific aspect related to the school's vision and the columns represent schools: in their order.

Table 4.19: Leadership Stakeholder Collaboration Practice by School

No.	School	A	B	C	D	E	F	G	H	Mean
E2	Stakeholders in school finances	4.52	4.93	4.58	4.15	4.76	4.39	4.73	4.15	4.53
E3	Stakeholders in discussions	4.43	4.73	4.42	3.91	4.78	4.11	4.71	3.80	4.36
E8	Stakeholder in COVID 19	3.82	4.27	4.25	3.82	4.46	3.51	4.43	3.73	4.04

E11	Stakeholder and strategy	4.22	4.60	4.25	4.00	4.54	3.89	4.43	3.70	4.20
E12	Stakeholder with Church	4.17	4.71	4.17	4.15	4.57	3.93	4.69	3.92	4.29
	Mean	4.23	4.65	4.33	4.01	4.62	3.97	4.60	3.86	4.28

Table 4.19 above shows the mean scores represent the ratings given by respondents from those schools for each aspect. The research findings provide insights into how the involvement and influence of stakeholders in various aspects of school management across different schools. Here are some comments on these findings:

It was found out that Stakeholders in School Finances, Schools B, E, and G showed the highest weighted means, indicating strong agreement that stakeholders play a significant role in school finances. All Schools A to H were all with very high scores with D and H slightly below the average. This suggests a high level of involvement and collaboration between stakeholders and the school administration in financial matters. Similarly, Schools B, E, and G exhibited a high weighted means in stakeholders' involvement in discussions, indicating active engagement, decisions and sustainability. The communication between stakeholders and school leadership regarding financial matters. This indicates tangible instances where stakeholders contribute to decision-making processes, shaping budget allocations and eventually long-term financial health and sustainability within these schools.

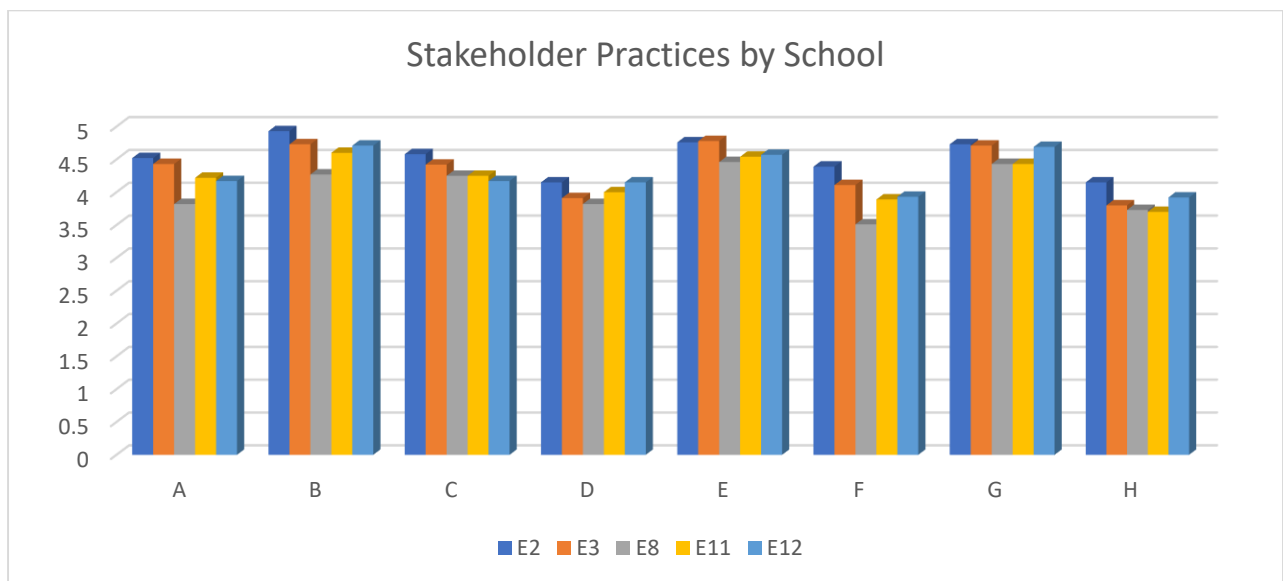
The question on whether these decisions involve stakeholders reflected that School G is out but Schools B, D, and E demonstrated strong agreement that stakeholders are involved in decision-making processes. This suggests that stakeholders have a voice in shaping various decisions within these schools budgeting and allocation

processes. Schools B, E, and G exhibit relatively high weighted means, indicating that stakeholders are involved in responding to challenges like COVID-19. Schools D and F were assessed to be below the mean score. This underscores the importance of collaboration during crises.

Regarding Stakeholder Involvement in Performance and Strategy, respondents assessed that Schools B and E have higher weighted means, suggesting that stakeholders play a role in influencing school performance and strategy. This indicates that stakeholders' input is valued in shaping overall school direction and objectives. On Stakeholders' Alignment with Church Mission, the respondents indicated that Schools B and E show relatively high weighted means, indicating that stakeholder involvement is perceived as aligned with the mission of the Church. Only F and H were found to be below the mean average in that category. This suggests that stakeholders' contributions are in harmony with the broader goals of CFSs.

Overall, the findings highlight the significance of stakeholder involvement in various aspects of school management, particularly in financial decision-making, strategy development, and responding to challenges. Schools with higher levels of stakeholder involvement may benefit from enhanced collaboration and communication channels to further leverage the expertise and resources of stakeholders for the overall improvement of the school.

Figure 4.10 Stakeholder Practices by School



The Figure 4.10 on stakeholder collaboration as a key aspect of leadership seems to be generally well-received across most aspects and schools, with relatively high ratings overall. The main areas of improvement include of Church on decision-making processes and involvement in finance decisions for schools.

Qualitative Analysis of respondents indicated a support of all the above analyses. The first ones indicated that stakeholder collaboration improves accountability and hence influence on financial performance. The following are the responses connected to the above recorded; A Head Teacher in School D stated that: *“they recognize stakeholders as crucial partners whose accountability impacts decision-making and financial performance.”* That: *“Stakeholder engagement with church and parents help in reduction of Tuition Fees”*.

This confirms and suggests that effective stakeholder collaboration can lead to cost-saving measures benefiting students, potentially improving financial performance. A Teacher in Private School H that is affiliated to the Church added that:

Collaboration with stakeholders facilitates better financial planning processes, leading to improved financial outcomes.

Within the School setting, a Teacher in School A averred that collaboration with stakeholders is important thus: *“CFSs Head Teachers emphasize the significance of stakeholders in school operations, suggesting their influence on financial decisions and performance”*. A Teacher in school B agreed with the above position thus: *“Head Teachers acknowledge the value of incorporating stakeholder viewpoints into planning processes, potentially leading to more comprehensive strategies”*. A student in School B which is GA and private stated thus: *“Stakeholder collaboration influences resource allocation, particularly in developmental projects, like most dormitories have been built by Alumni hence impacting financial performance.”* Related to the above is the fact that many respondents stated that financial support from CFSs Stakeholders’ is a big boost to the schools.

A Bursar in a USE School D averred that: *‘Most CFSs Indicate stakeholders’ contributions towards revenues and thus financial performance, suggesting their role in funding school initiatives.’; ‘During difficult times like COVID 19 Collaborators were key in running of the School’*. And a Teacher at School G (Private) that: *“Implies that collaboration with stakeholders ensures efficient school management, potentially positively affecting financial performance.”* In summary, the above analysis, graphs and table provides valuable insights into how different schools perceive stakeholder involvement and its alignment with the goals, highlighting areas of strength and opportunities for improvement.

4.5.4 Analysis of Stakeholders and Financial Performance

The Table below shows Stakeholder Leadership Practices and Financial performance across all schools. The descriptive, regression and correlation analysis for the objective of stakeholder practices (M(St)) and Financial Performance indicators (Current Ratio, Cost-to-Income Ratio, Surplus Margin) for the secondary schools, is also presented.

Hypothesis (H4): There is a significant relationship between Stakeholders (M(St)) and Financial Performance.

Table 4:20 Showing Stakeholder Practices by Financial Performance by School

School	Classification	M(St)	Current Ratio	Cost-to-Income	Surplus Margin
A	GA-Mixed Day	4.23	1.05	86%	13.9%
B	GA-Single Boarding	4.65	1.43	81%	19.4%
C	USE-Mixed Day	4.33	0.38	96%	4.6%
D	USE-Mixed Day/ Boarding	4.01	0.52	85%	4.2%
E	Private/USE Mixed Day	4.62	0.49	88%	-2.1%

F	Private/USE-Mixed Day & Boarding	3.97	1.35	94%	8.8%
G	Private-Mixed Day	4.60	0.75	97%	-3.2%
H	Private-Mixed & Boarding	3.86	1.23	89%	4.4%

Table 5.20 above, shows analysis of that indicates the performance metrics across various school classifications based on the values of M(St), Current Ratio, Cost-to-Income Ratio, and Surplus Margin. GA-Mixed Day school (School A) shows a moderate M(St) score of 4.23, along with a Current Ratio of 1.05, Cost-to-Income Ratio at 86%, and Surplus Margin at 13.9%. Suggesting that the school operates with reasonable financial health and efficiency, maintaining a positive surplus despite moderate cost management challenges. In contrast, GA-Single Boarding school (School B) demonstrates higher M(St) at 4.65, a robust Current Ratio of 1.43, a lower Cost-to-Income Ratio of 81%, and an impressive Surplus Margin of 19.4%, indicating strong financial performance and operational efficiency. USE-Mixed Day school (School C) exhibits M(St) of 4.33, the lowest Current Ratio at 0.38, high Cost-to-Income Ratio of 96%, and a modest Surplus Margin of 4.6%. This reflects a mixed financial picture, where the school struggles with liquidity and faces significant cost challenges despite maintaining a positive surplus. Private/USE Mixed Day school (School E), with M(St) of 4.62, a Current Ratio of 0.49, Cost-to-Income Ratio of 88%, and a negative Surplus Margin of -2.1%, highlights financial strain despite strong leadership scores, pointing to potential inefficiencies and financial management issues within this

classification. Overall, these metrics underline the diversity in financial performance across different school classifications, influenced by varying levels of leadership effectiveness and operational strategies.

4.5.4.1 Descriptive Analysis of Stakeholders and Financial Performance

From the dataset above, the descriptive statistics provide a summary of the key variables in the dataset, including measures of central tendency (mean, median) and variability (standard deviation). This initial analysis helps in understanding the distribution and spread of this data in respect to stakeholder engagements and financial performance.

Table 4.21 Descriptive Statistics for Stakeholder and Financial Performance

Variable	Mean	Median	Std. Deviation	Min	Max
Stakeholder Engagement	4.23	4.20	0.15	4.00	4.50
Current Ratio	1.68	1.70	0.13	1.50	1.90
Cost to Income Ratio	0.52	0.52	0.03	0.47	0.55
Surplus Margin	0.12	0.12	0.02	0.10	0.15

From the above Table 4.21 above, descriptive statistics are presented for several key variables related to stakeholder engagement and financial performance. Stakeholder Engagement exhibits a Mean of 4.23 and a Median of 4.20, indicating a generally high level of engagement across the dataset. The Standard Deviation of 0.15 suggests moderate variability in stakeholder engagement scores, with responses ranging from a minimum of 4.00 to a maximum of 4.50. This consistency around the median suggests that while there is some variation in stakeholder engagement levels, the majority of entities surveyed show a strong and consistent commitment

to engaging stakeholders effectively. In terms of financial performance, the Current Ratio displays a Mean of 1.68 and a Median of 1.70, indicating a stable liquidity position overall. The Standard Deviation of 0.13 suggests minimal variability in Current Ratio values among the entities studied, with values ranging from 1.50 to 1.90. The Cost to Income Ratio is reported with both Mean and Median values at 0.52, showcasing efficient cost management practices across the dataset. The narrow Standard Deviation of 0.03 further underscores the consistency in controlling costs relative to income generation. Lastly, the Surplus Margin shows a Mean and Median both at 0.12, with a low Standard Deviation of 0.02, indicating a consistent level of profitability or surplus generation among the entities, with values ranging from 0.10 to 0.15. Overall, these statistics provide a clear picture of the need for strong stakeholder engagement and stable financial performance metrics among the surveyed entities.

4.5.4.2 Spearman Correlation

The Spearman correlation assesses the strength and direction of association between the metrics.

Table 4.22a: Spearman’s Correlation of Stakeholder and Financial Performance

Variable	Correlation Coefficient	p-Value
Stakeholder Engagement	-0.34	0.12

Table 4.22a shows a coefficient of -0.34 indicates a negative correlation between the metrics. This suggests that as Stakeholder Engagement levels increase, there tends to be a corresponding decrease in Financial Performance metrics. The magnitude of -0.34 suggests a moderate strength this negative relationship between

these variables. This indicates that changes in Stakeholder Engagement are moderately likely to be associated with changes in Financial Performance in an inverse manner.

The p-value for the correlation coefficient is 0.12, indicating that the observed correlation between the metrics could likely have occurred by chance, given that there is no true correlation in the population. A p-value below 0.05 is typically required for statistical significance, meaning that the correlation observed here is not significant at the 0.05 level. Although there is a moderate negative correlation, the lack of statistical significance suggests that the result should be interpreted with caution.

4.5.4.3 Regression Analysis

This determines the impact of visionary leadership practices on financial performance. This analysis involves understanding the coefficients, standard errors, t-statistics, and p-values associated with the predictor variable (Stakeholder Engagement Leadership Practices). It is broken down below as a component and interpreted after.

Table 4.22b: Regression Analysis for Stakeholder Practices and Financial:

Predictor	Coefficient	Std. Error	t-Statistic	p-Value
Stakeholder Engagement	-0.413	0.219	-1.89	0.118

The results in Table 4.22b for Stakeholder Engagement reveal a coefficient of -0.413 with a standard error of 0.219. The t-statistic of -1.89 corresponds to a p-value of 0.118. This suggests that there is a negative relationship between Stakeholder Engagement and the outcome variable being studied. The coefficient indicates that

as Stakeholder Engagement increases by one unit, the expected outcome decreases by 0.413 units. This relationship is not statistically significant at conventional levels ($p > 0.05$). The standard error of 0.219 reflects the accuracy of the coefficient estimate. This indicating that the true effect of Stakeholder Engagement on the outcome variable could reasonably range from -0.413 to $+0.219$. The t-statistic of -1.89 assesses the significance of the coefficient. The p-value of 0.118, means that there is no significant effect of the variables in this analysis. Further research or a larger sample size may be needed to achieve greater statistical power and potentially uncover more conclusive findings regarding the impact of Stakeholder Engagement on the studied outcome.

CHAPTER FIVE

SUMMARY, DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

5. Introduction

In this chapter, through this meticulous approach, the study contributes valuable insights to the existing body of knowledge. The qualitative insights are complemented by the quantitative findings that provide a deeper understanding of the nuances and complexities. The chapter concludes with a discussion of the findings, conclusions and offering recommendations. The findings underline the pivotal role of Head Teacher's leadership practices in shaping CFSs financial performance. Leadership practices and dimensions that include vision, values, team spirit, and stakeholder collaboration are summarized and discussed. Their influence in particular on financial performance as measured by cash flow, manageable budgets, Current Ratio, Cost-to-Income Ratio and Surplus Margin Ratio is discussed. This follows the four study objectives as set out in the study:

5.1 Qualitative Analysis of Documents reviewed

Documents were retrieved and reviewed of all SCFs. Those which were good meant that the audited accounts were ready and got in time and were not qualified. Others had proper ICT processes for collection, remittances and accountability. The other consideration was related to availability of Annual General Meeting reports, BoG minutes and reports, engagements with teams etc. Qualitative review of school accounts and audits revealed distinct practices that define financial management quality. Good practices were characterized by accurate and complete records, transparency in financial reporting, compliance with regulations, effective

budgeting, and robust internal controls. This is supported by Strange (2019), who asserts that modern culture and processes that will last must be supported by ICT. These elements foster accountability and stakeholder trust. Fair practices are those that are generally acceptable, exhibited minor inaccuracies, partial transparency, basic compliance, limited budgeting detail, and weak internal controls, indicating areas for improvement. In contrast, bad practices reflect significant issues, including major inaccuracies, lack of transparency, non-compliance with regulations, poor budgeting, and ineffective internal controls, which can lead to financial mismanagement and erosion of stakeholder confidence. Identifying these practices is crucial for enhancing financial health and governance in educational institutions.

For CFSs, Ruloff & Petko, (2022) asserts that for religious leaders, the expectations are higher and therefore good. Further, that good schools had better visions and were performing well compared to those that are either fair or poor. This is supported by Thorpe, 2023 who posits mainly for business interests. However, for non for profit, there is a level of casualness in which many actors feel not threatened by financial performance but rather their testimonies (Emery, 2018). This is further supported by many recent studies that confirm that many Christian schools have not been spared of corruption just like others like Saxton, (2022) who assert that mismanagement is a hallmark of many agencies in Africa. However, all these cannot connect Christian mission with better financial performance.

These findings align with studies on non-for profit schools, which emphasize the critical role of governance and financial management in educational institutions. For example, a study by Woods et al. (2017) underscores that effective governance structures in schools enhance financial decision-making, leading to better resource

allocation and overall performance. Similarly, Ahmed, (2018) highlights that schools with strong internal controls and regular auditing practices are more likely to achieve financial sustainability and transparency. Furthermore, Atieno (2020) and Afoyorwoth, (2023) argue that private institutions often struggle with financial accountability due to fewer oversight mechanisms compared to their government-funded counterparts. However, because of corruption and mismanagement within schools as supported by Thorpe 2023, even in government schools there are challenges in accountability, The Office of the Auditor General, has delays in auditing these schools and the available audits are not current but rather up to Financial Year 2017/18 for schools (<https://www.oag.go.ug/allschools>). This finding resonates with the challenges faced by schools C, E, F, G, and H in the current review, where leadership challenges and resource constraints hinder financial performance.

5.1.1 Head Teachers' Vision and Financial Performance

The analysis focuses on exploring the relationship between visionary leadership and financial performance in CFSs in Namirembe Diocese. The data, comprising both quantitative and qualitative elements, provides valuable insights into the perceptions and practices surrounding the Head Teacher's vision and its influence on financial performance.

The descriptive analysis of respondents' agreement levels regarding various aspects of visionary leadership indicates a generally positive perception. Mean scores range from 4.09 to 4.40, suggesting widespread recognition and acceptance of the Head Teacher's vision. It was revealed that Head Teachers with vision have significant positive influence on financial performance of any category of secondary school.

This is in agreement with what Tomusange, Muweesi, and Kyagaba; (2021), posits regarding vision influencing positive performance. The Head Teachers' visionary direction in the schools that are missionary founded is enormous and comes in many ways. This is confirmed by Ruloff, & Petko, (2022) who postulated that for leaders, vision is everything. In this regard, facts indicated that schools where Head Teachers have a clear and inspiring vision, they tend to attract more revenue, set proper priorities and as well as demonstrate better financial performance, (Ruloff, & Petko, 2022; Tomusange et al., 2021).

Whether the vision is well articulated, it indeed received a positive perception, with room for improvement. A majority of respondents agreed that the Head Teacher's vision is clearly articulated and communicated, aligning well with financial objectives and positively influencing financial strategy and sustainability, (Oleksiyenko, et al. 2022; Beredugo, et al., 2019). The clarity and communication of the Head Teacher's vision was indicated as a service as a guiding framework for financial planning and decision-making. Oleksiyenko, et al. (2022) states that in regard to visionary leaders that communicate, for example during the COVID pandemic there was need for adopting to ICT and new forms of learning. Visionary articulation was also appreciated when all schools have a revenue and fees collection codes. ICT is now the only mode for school fees payment for all top schools in Uganda. Applications are on line first and ICT has also helped in all administrative processes. This means investment in tele-centers and mobile applications that have now resulted in long-term cost savings, improved operational efficiency and enhanced revenue collection, this is supported by other studies by Mbiti, 2021; UNEB 2021; Afwoyworwoth; 2023; and Gaël, et al; 2022.

Categories assessing the influence of the vision on financial strategy and long-term performance receive relatively high mean scores, indicating perceived positive effects. However, around 20% of respondents express some level of disagreement, suggesting areas for improvement. This is in agreement with Ruloff & Petko, (2022) who assert that a vision that aligns with financial objectives ensures that financial strategies are not only aimed at immediate goals but also at long-term sustainability. This aspect of vision therefore should be whole appreciated to influence financial performance. This ensured that funds were absorbed in various activities and initiatives that contribute to the overall vision of the schools, improving financial efficiency (Afwoyorwoth, 2023; Thorpe, 2023).

Alignment of the vision with the mission of the Church received a high mean score, indicating strong perceived alignment by respondents. Further, where visionary leadership exists, expenditure patterns is on the core of why the school exists and therefore emphasis is on the importance of visionary leadership to drive the school agenda and in shaping a school's financial outcomes. Thorpe (2023), is in agreement with the above when he asserts that charismatic leadership practices applies across most mission schools. And that this vision must be in line with the church's mission.

In respective comments gathered from respondents, themes such as clear vision articulation, strategic goal-setting, creativity, innovation, and mission support emerge as critical factors influencing financial performance. Comments emphasized the importance of accountability, alignment with church values, infrastructure development, collaboration, and continuous improvement in enhancing financial performance. Visionary leaders according to interviews helped schools to engage in comprehensive financial planning. This is confirmed by Gumus (2019) who states

that they take steps ahead of time to have both short and long goals are fulfilled. This underscores the pivotal role of the Head Teacher's vision in shaping financial management and sustainability practices.

Scrutiny of budgets revealed that seven out of eight schools run projects, boarding and renting facilities, or additional assets outside school to generate additional revenue. Ahmed, (2018) posits and rightly so that visionary leaders engage in long-term financial planning. In this regard, analysis shows that those Head Teachers who considered various demographic trends to enable them know the pressure and need for expansion, they predict economic, scholarly changes, political and potential challenges. Iskamto, et al., (2021), agrees with this when he asserts that many leaders that are visionary explored and developed beyond traditional funding sources a mechanism for additional revenue streams. This strategic foresight enables schools to adapt proactively to financial uncertainties.

Overall, the findings highlight importance of effective leadership, clear vision articulation, and strategic planning in enhancing financial outcomes in CFSs. Addressing areas of improvement identified through the analysis can contribute to strengthening financial management practices and ultimately improving the overall success of the schools. Government-aided schools tend to exhibit higher satisfaction levels across most aspects compared to private schools, suggesting potential disparities in resource allocation and management.

5.1.2 Head Teachers' Value Based Leadership (VBL) and Financial Performance

The second objective aimed to assess how Head Teachers' values influence the financial performance of CFSs in Namirembe Diocese. The analysis involved

examining the perceived impact of Value Leadership practices on financial aspects through both quantitative and qualitative lenses. The descriptive analysis of responses on Value practices indicates a strong relationship between Head Teachers' values and various financial aspects of the schools. Mean scores suggested a positive perception of the influence of these values on financial health, communication, alignment with financial goals, sustainability, and decision-making.

The Head Teacher's values significantly impact the financial culture of a school, promoting practices that enhance financial health and sustainability. Values rooted in transparency, accountability, and stewardship foster a positive financial environment. Values are the anchor of development. Further, values in education are the foundation of present and future governance. Tumuhimbise, (2018) confirms this position when he states that leadership in all levels play has a role in shaping the aspirations followers and these are students. Values, therefore, for Head Teachers in CFSs are vital in maintaining standards and enhanced financial performance, (Tofur, 2017).

Respondents generally agreed that Head Teachers' values positively influence cash flow, communication within the school, alignment with financial objectives, financial sustainability, and decision-making processes. Mueller, (2014); affirms that Value Based Leaders influence and often implement robust financial management practices, including transparent budgeting, financial accountability, regular financial reporting and ethical financial management practices within the school. Respondents suggested that this can lead to better fiscal responsibility and improved financial performance, in CFS. It is therefore critical that model leadership is exhibited. Further, the analysis showed that VBL contributed to the prevention of

financial mismanagement and corruption. This is in line with Wolf (2013), who posits that the expectation on Head Teachers' values for CFSs is very high. Values such as godliness, integrity, accountability, diligence, perseverance, & discipline defined CMS leadership and the expectation is that this is a guide for Head Teachers in fair and equitable resource allocation. That other than private gain, Christian values are to ensure that funds are allocated based on the actual needs of the school rather than personal or biased considerations, (Muller 2014; Wolf; 2013).

Schools B, E, and G consistently demonstrate higher agreement or alignment with statements regarding Head Teachers' values, indicating strong perceived influence on financial aspects across multiple categories. According to Benedicte et al, (2022); CFSs, Head Teachers are responsible and more importantly stewards. In this regard, Head Teachers in all categories of schools develop values leading to a better public good, smart, realistic, and responsible budgets succeeded in financial performance and general performance in their schools. Stewardship prevents unnecessary overspending. Education by definition is a value-based service. Simmons and Taylor, (2019) affirms this when he states that education even in secular agencies is a public good. Therefore, the analysis confirms that Head Teachers, teachers and indeed staff in the school who prioritize educational values are in line with the Great Commission of Jesus Christ and therefore Church. Further, reading the education policy of the Church of Uganda, such Head Teachers are to allocate financial resources as foundation fees to contribute to the quality education. Capital and human resource investments, such in teaching resources, professional development, scholarships and extracurricular activities (Simmons and Taylor, 2019; Bakibinga, 2021; Mwesigwa, Tusiime, & Ssekiziyivu, 2020).

The alignment with the mission of the Church shows slightly lower agreement percentages, suggesting potential areas for improvement in aligning Head Teachers' values with broader organizational objectives. Related to the above is the idea through analysis that Head Teachers that align their values with the mission and values of the Church of Uganda, will attract children from all sorts of background and they have a resident chaplain that then support the mission. These integrate these principles into financial decisions, ensuring that financial practices are consistent with the broader mission of the institution and the original vision of CMS as they set up these schools. Hilvert, (2020) indicates that schools with Head Teachers and staff that have a clear value system, focus is long-term in all aspects. All phases from planning to execution, savings and sustainability develop financial strategies that ensure the school's viability over time. This involves proper savings, purchase of trusts, bonds and treasury bills, creating endowment funds, initiating income-generating projects, and securing grants for long-term projects. Alunyo et al., (2023) notes that it is currently a challenge for all schools because of the heavy impact of COVID 19 that took on all available reserves for survival (Kiryowa, 2022; Afwoyworwoth, 2023; Hilvert, 2020).

Qualitative insights provided further support for values influence of Head Teachers' on financial performance. Respondents highlighted that integrity, honesty, commitment, and respect influenced decision-making processes, accountability standards, stakeholder engagement, and financial choices within the school. This is broadly confirmed by Grace (2021) and Tumuhimbise (2018) who posit that good governance elements present a value based picture that can run any organisation. For secondary schools analysed, no matter how much is received, transparency and accountable leadership implements proper but rigorous financial reporting

mechanisms. These builds trust horizontally and vertically and therefore stakeholders, including government, kingdoms, parents, donors, and the broader community, are able to commit more resources hence positively influencing financial support.

The alignment of Head Teachers' values with the mission of the Church is emphasized as a key factor in guiding financial decisions and shaping behavior within the school community. In secondary education perceptions matter. In CFSs specifically in urban centres, it was found out that Head Teachers' value system will contribute to the overall perception and reputation of the school within the community. Where there was indicative positive reputation, high enrolments leading to high revenue from students is evident. Further, financial support, donations, and pattern ships, raise income streams and thus positively impacting financial performance (Holmes, & Pratt-Adams, 2021).

Responses indicate a negligible appreciation for the Head Teacher's values, particularly in how they align with and impact financial performance and sustainability. Head Teachers' values especially for CFSs are perceived as integral to fostering a healthy financial culture that permeates to even students. That this however, does not lead to better financial performance. This is confirmed by Holmes, & Pratt-Adams, (2021), who assert that values impact on students but not necessarily other stakeholders (Sambu, et al., 2021; Waruwu, et al 2023). There was therefore no significant relationship with financial performance in this study (Grace, 2021).

The findings suggest a strong association between Head Teachers' values and various financial aspects of the schools, highlighting the integral role of values in financial

decision-making and management. Schools demonstrating higher levels of agreement or alignment with Value practices tend to exhibit stronger financial performance and alignment with organizational objectives. While there is generally positive perception, areas for improvement include enhancing alignment with the mission of the Church and ensuring consistent communication and demonstration of values within the school community. The qualitative insights provide deeper understanding of how Head Teachers' values influence behavior and decision-making processes, emphasizing the importance of integrity, honesty, commitment, and respect in fostering financial sustainability and stakeholder engagement.

Overall, the analysis reveals a strong perceived influence of Head Teachers' values on financial performance within CFSs in Namirembe Diocese. The findings underscore the importance of Value Leadership practices in financial strategies, policies, and decision-making processes. By aligning values with school goals and consistently communicating and demonstrating them within the school community, Head Teachers can enhance financial performance and contribute to the overall success and sustainability of the institutions.

5.1.3 Head Teacher's Team Practices and Financial Performance

The objective focuses on descriptive analysis of team leadership practices and financial performance. Respondents generally agree that Head Teacher's team leadership practices have a positive influence on financial decisions, budget allocations, and financial sustainability within the schools. Simmons and Taylor, (2019) affirm this position, though for profit organizations. It was established that the effectiveness of team leadership practices highlights the importance of inclusivity and collective participation in financial management. Tahira & Haider,

2020 avers that engaging diverse teams in decision-making processes leads to more robust financial strategies and solutions. Head Teachers are team leaders and builders. For CFSs it was established that where there is no team work, the Church is sacked into the fights. Their influence on the financial performance especially in CFSs where expectations for fellowship and team spirit is high, has several positive impacts. During COVID 19, when Head Teachers selected staff for essential services, team leadership spirit was even more tested (Simmons and Taylor, 2019; Tahira & Haider, 2020).

It was established that where Head Teachers were good team leaders, priority of financial literacy initiatives among key staff in the financial section was key. Educating the administration and finance departments on financial matters led to more responsible financial behavior and resource management. Established in this research is the use of ICT in revenue, budget and expenditure management. Schools that were strong in ICT exhibited better teams and even auditing was in time and simple. Atieno et al., (2016) confirm in their study of secondary schools in Kenya that this support system is crucial since most Head Teachers are not experts in financial management. In fact, all schools analyzed in their study depended on the bursars for all financial reporting. Similarly, this study showed that the Head Teachers' had challenges in financial literacy. This implies that the Head Teachers are driving holistic financial literacy initiatives within the whole school community without themselves having such education. Atieno et al 2016 and Harpham, (2021) agree that the empowerment of teaching and non-staff, students, and parents with the knowledge needed for responsible financial behaviour is adequate. The result is a culture that leads to personal development and then later appreciation of the

teams working as a unit even in the face of emergencies like COVID 19 (Harpham, 2021; Atieno, Onyango, & Omollo, 2016).

High percentages of respondents agree or strongly agree that team leadership practices directly influence financial decisions and strategy, indicating active involvement and impact on financial matters. Harpham, (2021), posits that a team builder values adaptability and innovative ways of receiving, budgeting and expending finances through his members. Respondents suggested that the team explores new and innovative financial strategies. In this regard, students get numbers for payment of all dues. Five schools out of eight analysed do not receive any cash payment at all. This therefore, include adopting technology for financial management or exploring alternative revenue streams through teams that can easily inform parents and students of the Payment Registration Number (PRN) for schools.

While there is overall agreement on the positive impact of team leadership practices, some variability exists in perceptions, particularly regarding alignment with financial objectives and the mission of the Church. Leaders with proper teams promote openness and transparency. In this regard, all financial information whether good or bad for half of the schools, it was disseminated transparently, fostering a shared understanding of the financial status of the school. Simmons and Taylor, (2019); Tahira & Haider, (2020) advance that the Head Teachers' team-oriented approach positively impacts staff morale. It creates a working environment where individuals feel valued and motivated. This is in line of the Church mission and for private schools where bonuses helped in a sense of shared team spirit, these schools have done well, (Ullah, 2021).

The research findings underscore the role of effective team leadership in shaping financial management practices and outcomes within the schools. Strong consensus on the positive impact of team leadership practices highlights the importance of collaborative decision-making and involvement in financial matters. For example, Schools B, E, and G consistently demonstrate higher weighted means across various aspects of team leadership practices, indicating strong agreement or alignment with financial management and performance. These schools exhibit stronger agreement on team practices influencing financial health, budgetary decisions, sustainability, and alignment with organizational objectives. Theodotou, (2020), agrees that the team spirit among Head Teachers supports staff development initiatives, including financial literacy training. This enhances the need for staff members to be equipped with the knowledge and skills for responsible financial management to support the Head Teacher. A team-oriented leadership approach fosters adaptability to changes in the financial landscape. The collective mindset allows the leadership team to navigate financial challenges with agility and resilience.

Areas such as team involvement in decision-making during challenges and alignment with the mission of the Church may require more attention and enhancement. Schools A, D, and F generally exhibited lower weighted means across most variables, indicating potential areas for improvement or further focus in terms of team leadership practices and their impact on financial aspects. Tahira & Haider, (2020) analysis shows that where the Head Teachers fostered team spirit and encouraged finance and administration departments to work well and professionally without interference, finance staff were more innovative thinking and mature in spending. This lead in some schools a culture of creative financial strategies, and cost-saving measures especially during COVID 19. Further, this sense of team spirit creates a

shared responsibility for financial actions and a level of shared commitment that motivates everyone to contribute to financial success (Harpham, 2021).

Qualitative analysis of research responses reinforces the quantitative findings, emphasizing the importance of unity, collaboration, and responsible financial practices fostered by effective team leadership. This highlights the role of Head Teacher in motivating staff, promoting long-term sustainability, and ensuring alignment with organizational values. There is consensus on the positive impact of team leadership practices internally on other performance aspects. However external perception on the influence on financial decision-making, budget allocation, and overall financial sustainability, was not significant. (Tahira & Haider, 2020). Ullah, (2021); and Wango, (2022) in their studies agree that team practices highlighting the importance of inclusive and participatory leadership is essential. That this is significantly affecting financial performance in not-for profit agencies. Therefore, need for leadership appraisal systems to be reflective of internal processes as advanced in responses is vital. However, how to measure team practices for financial performance, remains elusive, (Masaaba, Tamale, & Genza, 2021)

5.1.4 Head Teachers' Stakeholder Collaboration on Financial Performance.

This objective delves into the role of Head Teachers' collaboration with various stakeholders in influencing the financial performance of CFSs. The descriptive analysis focuses on stakeholders' involvement in financial decision-making, budget allocation, financial sustainability, and alignment with the mission of the Church. The majority of respondents agreed that Head Teachers collaborate with stakeholders in running the schools. This collaboration extends to discussions related to school finances, with stakeholders' perspectives being incorporated into financial

decisions. That in CFSs, this is crucial to remain close to the church. They tap into different engagements with secondary and primary collaborators to ensure that the goals of the school are supported.

Stakeholder collaboration is perceived to positively influence financial strategy and policy, budget allocation, and financial performance. Respondents highlighted the importance of stakeholders' input in decision-making processes. Stocker, (2022); and Mudzingwa, (2021), agree with this when he defines stakeholders' as individuals and or organizations with a claim or potential interest in an entity. However, in this case Church is not just an interested party, it is the owner and founder of the school. The strategic advantage of such collaboration is enhancing financial performance is by leveraging diverse perspectives and resources as confirmed by this study. Respondents agreed generally that stakeholder engagement was crucial for schools in identifying opportunities, addressing challenges, and ensuring the financial well-being of schools are addressed. In this regard, as Tahira, et al., (2020) posits, the level of engagement and collaboration between Head Teachers and stakeholders redefines the school and significantly and directly impacts on the financial performance. Desmiwerita, (2019); and Meng-Chi Tang, (2023) aver with this that during the pandemic, the desire to coordinate with outside stakeholders for all secondary schools was eminent, (Mudzingwa, 2021, Tahira, et al., 2020; Desmiwerita, 2019; Meng-Chi Tang, 2023).

The alignment of stakeholder collaboration practices with the mission of the Church for these CFSs, reflects a commitment to shared values and goals. This alignment strengthens the overall organizational cohesion and reinforces the school's identity within the Church and the broader community. It was further established that

visionary leaders inspire stakeholders. That in CFSs, this is crucial. They tap into different engagements with secondary and primary collaborators to ensure that the goals of the school are supported (Nabudere, 2019). They engage Governments (Central and Local) where necessary to support the school as a community concern (Asante, 2024). Further a visionary leader will continuously involve the board of governors, parents, alumni, and the local community, to actively participate in fundraising efforts. This is in agreement with Paul (2020) and Iravo (2019), who posits that visionary leaders establish viable partnerships with businesses and community organizations that can help sustain the school especially during difficult times. The suppliers, service providers, teachers and staff can deliver and when the school generates additional financial capacity, then they are able to pay. The support for the school through difficult times becomes evident as agreed by Paul, (2020); and Iravo, (2019) studies.

The research findings underscore the recognition of stakeholders as crucial partners in school operations. Their involvement in financial matters is seen as beneficial, contributing to improved financial performance through accountability, cost-saving measures, and resource allocation. Mwesigwa, (2020) and Byamugisha (2018) agree when he asserts that stakeholders' engagements with parents, alumni, church, area leaders and the local government and communities, leads to increased financial support and stability of the school. Respondents agreed that stakeholders who feel involved and engaged are usually financially supportive to the schools. These form networks that matter and five out of the eight schools assessed had above average levels of collaboration with external stakeholders. Mawudor, (2016) and Stocker, (2022), affirm that such engagement efforts with stakeholders lead to more effective fundraising initiatives. Head Teachers working closely with stakeholders

especially the alumni and church, are able to organize successful events, campaigns, and initiatives that generate funds for the school. During COVID 19, the Head Teachers' engagement skills were put on test. This is because there were many forces that combined to ensure that the effects of reduced income are tremendously reduced. This is also supported by Desmiwerita, (2019); and Meng-Chi Tang, (2023).

Stakeholder collaboration practices are generally perceived to be in line with the mission of the Church, emphasizing alignment with broader organizational values and goals. Onkware & Iteyo, (2017), posit that stakeholder engagers build partnerships with local governments, businesses, community organizations, and government entities through efforts that result in financial benefits. Their study falls short of connecting decisively with the fact that Church and indeed faith and religion as stakeholders form the foundation of education in many countries. The study adduces that leaders engage in soft and hard collaborative frameworks. Such include sponsorships, grants, or joint initiatives that bring in additional resources and for the case of Kings College Budo, alumni in partnership with the school and private sector commissioned Australia Hostel and Grace House in 2023 (Kings College Budo, 2024; www.kcb.ac.ug). In Gayaza High School the biggest project was the Administration Block by the alumni.

All these connect to Church and its strength. The alignment of stakeholder collaboration practices with the mission of the Church reflects a commitment to shared values and goals. This alignment strengthens the overall organizational cohesion and reinforces the school's identity within the broader community. However, while this is an approach for receipt, there are also clear arguments for and against paying foundation fees. The Provincial Education Policy (2010) states

that every student pays the foundation fees. Asante (2024) in agreement with government of Uganda policy posits that any fees however small is an incurrence to enrollments. Further, the original vision of missionaries was to charge minimal fees. This therefore means that Church as a stakeholder needs to be retained in two aspects: as owner and mission carrier. Hence the retention model advanced in this study.

Arora, (2021) and Asante (2024) advance and rightly so that stakeholders are a means of advertising the school and networking. This is confirmed the Head Teachers' collaborative efforts with stakeholders directly and positively influences enrollment hence a higher resource envelops from tuition. A positive relationship with the church, alumni, community, parents, and local governments was a means of attracting new students, contributing to increased revenue for the school. All the eight schools have in place such efforts although for three schools the yield is not as obvious as for the five. Leaders that have a high level of stakeholder engagement in return get proper Public Private partnerships. These collaborative ventures involve joint project proposals and implementation or income-generating initiatives that benefit both parties. These projects are part of additional revenue streams, contributing to the financial sustainability of the school and a greater perception of CFSs (Arora, 2021; Tahira, & Haider, 2020).

The analysis demonstrates that Head Teachers' collaborative practices significantly influence the financial performance of schools, with a direct correlation between leadership quality and financial health. Effective leadership characterized by a clear active stakeholder engagement, vision, strong values, and team practices, is essential for fostering financial sustainability in educational institutions. These

insights provide a valuable framework for Head Teachers and educational administrators aiming to enhance financial management and performance in schools. Stakeholder collaboration is strongly associated with positive financial outcomes, with many respondents noting its crucial role in enhancing financial sustainability and responsiveness to financial accessibility, (Mudzingwa, 2021, Tahira, M, & Haider, 2020; Desmiwerita, 2019; Meng-Chi Tang, 2023).

5.2 Conclusion

The leadership and financial performance course of CFSs in the Diocese of Namirembe and indeed all over Uganda in the period under review, demonstrates that there is a clear and significant relationship between the leadership practices of Head Teachers and the financial performance of schools. This is dependent on the category of schools. Specifically, the Head Teacher's vision, values, team leadership practices, and stakeholder collaboration are crucial for financial sustainability and performance.

5.2.1 Vision and Financial Performance

Visionary leadership practices in secondary schools plays a crucial role in shaping financial performance. Overall, respondents perceived the vision positively, with strengths in alignment with the Church's mission and perceived positive effects on financial strategy. Visionary Head Teachers fostered strategic planning in all schools surveyed, inspired stakeholder engagements, and were established to have ordinarily enhanced the school capacity in all ways and also promoted innovative financial practices that helped the schools to sustain themselves and stand during the times of shock. However, areas for improvement include more effective

communication of the vision and addressing disparities across different school types, especially during crises. Qualitative insights underscored the importance of accountability, collaboration, infrastructure development, and continual improvement in enhancing financial performance.

5.2.2 Values and Financial Performance

Further, it is concluded that the Value Based Leadership of Head Teachers have no significantly influence the financial performance of CFSs in Namirembe Diocese and therefore other CFSs in general. The findings indicate a strong perceived association between Head Teachers' values and various financial aspects of the schools, including cash flow, communication, alignment with financial objectives, sustainability, and decision-making. While there is generally positive perception, areas for improvement include enhancing alignment with the mission of the Church and ensuring consistent communication and demonstration of values within the school community. The qualitative insights further emphasize the importance of integrity, honesty, commitment, and respect in fostering financial sustainability and stakeholder engagement. Overall, the findings underscore the integral role of values in guiding financial management practices and contributing to the overall success and sustainability of the institutions. Head Teachers whose practices were ethical, transparent, and mission-oriented, fostered financial practices that push schools for better financial performance.

5.2.3 Team Practices and Financial Performance

Regarding teams, it is concluded that the Head Teachers' team spirit contributes to an internal collaborative and motivated mechanisms that foster a great working

environment but this does not directly influence financial performance. Inclusive and participatory leadership practices foster a sense of collective responsibility, enhancing decision-making processes and financial outcomes but according to respondents this is not easily reflected externally. The shared commitment to financial goals and collaborative decision-making led to motivated staff that promote the school. This leading to more effective financial management practices was not reflected enough by respondents. Further, the analysis reveals a general consensus among respondents regarding the positive impact of team leadership practices on financial decisions, budget allocations, and overall financial sustainability within the schools. While there is variability in perceptions, particularly concerning alignment with financial objectives and the mission of the Church, the research underscores the critical role of effective team leadership in shaping financial management practices and outcomes.

5.2.4 Stakeholders and Financial Performance

It is concluded that the Head Teachers' collaboration and engagement with stakeholders plays a pivotal role in leadership. This does not significantly influence the financial performance of CFSs in Namirembe Diocese and Uganda in general. Active collaboration with stakeholders, including parents, community members, and educational authorities, is pivotal for financial planning and management, providing access to additional resources and support. For all CFSs, it was noted that combined efforts of the school leadership to seek out new partnerships and to engage existing stakeholders contribute to increased financial support, successful fundraising, and the overall financial health of the schools. Collaborating with Church is not an option but rather an opportunity for success. Where there is adequate church support

success is assured and where there is evidently distress the school success in all areas remains in buoyance.

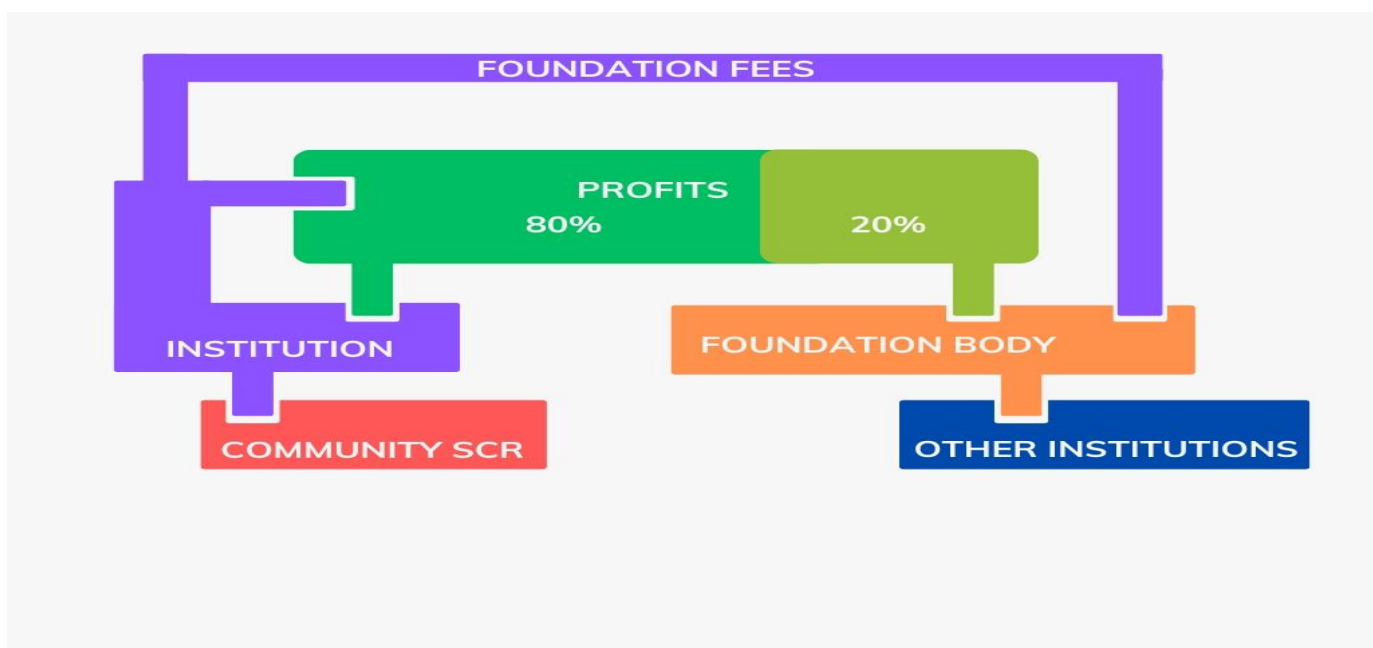
5.3 Contributions of the Study

This study makes significant contributions to the literature on educational leadership and financial performance within non-profit faith-based institutions, particularly focusing on CFSs in Uganda, specifically within Namirembe Diocese. By exploring the dynamics of leadership practices and their impact on financial outcomes, the research highlights the importance of aligning leadership practices with financial performance. It underscores the necessity of fostering accountability and transparency to ensure the financial viability of educational institutions primarily because the Church has leaders that are stewards. The study enriches the scholarly discourse on leadership within educational settings, particularly within the unique context of church based social services in Uganda, thereby contributing to theory-building in educational leadership studies. Furthermore, the research aligns with Stewardship Theory by emphasizing responsible management and allocation of resources in educational institutions, grounded in ethical and moral principles advanced originally by Church. This resonates with Stakeholder Theory by recognizing the Church and community as crucial stakeholders, advocating for investments that benefit the broader community and promote educational access across the Country. Additionally, the study challenges Incremental Budget Theory by advocating for budget items that support vulnerable populations, thereby aligning financial decisions with social responsibility and mission-driven objectives.

In this regard, the study proposes a **Stakeholder Retention Model**. In this model, a school affiliated with the Church of Uganda as a Foundation Body, generates profits,

80% of those profits are reinvested directly back into the school itself. 20% to Church which in turn remits to sister institutions that outlines a strategic allocation of financial resources derived from profits. This allocation aims to support and enhance the school's operations, infrastructure, educational programs, and overall quality. This is earmarked for investment in similar educational initiatives outside Namirembe Diocese. This portion of funds supports the establishment and investing in schools outside the diocese. In this way, the Church seeks to contribute to broader educational development, improve access to quality education in underserved areas, and foster the growth of educational institutions aligned with its values and mission. This Stakeholder Retention Model reflects a balanced approach to resource allocation, thereby promoting wider social and educational impact. It was originally proposed by Joseph in the Bible (Genesis 41:34) where he advanced a 20% storage of produce in abundant times.

Figure 5.1: Stakeholder Retention Model



Adopted from Joseph (Gen 41:34) and Designed by Jasper Tumuhimbise 2024

In conclusion, improving the financial stability of Church-founded secondary schools not only enhances educational access and quality but also empowers communities and contributes to broader economic development. By bridging theory and empirical evidence, this research contributes to an understanding of effective leadership practices and financial stewardship in educational institutions serving marginalized communities as the original mandate of Church.

5.4 Recommendations

These recommendations are to provide a context for enhancing the proper leadership practices and hence enhanced financial performance and sustainability for CFSs in Uganda. This is particularly in the face of emergencies such as COVID 19 pandemic. This is regarding policy formulation for Government, Church, (The Provincial Office, Dioceses) and BoG, regarding leadership development and planning as well as increasing government support, more avenues for revenue sources, and exploring alternative local revenue sources to ensure the schools' survival and stability during crises. This also applies to leadership succession planning.

5.4.1 Visionary Leadership

Head Teachers should ensure their visionary practices are not only clarified but also effectively communicated to all school stakeholders, aligning it closely with financial goals. Regular monitoring and evaluation of financial plans and strategies against the Head Teacher's vision and school's financial objectives are essential. Feedback mechanisms should be established to adapt and refine strategies as needed. Implement regular communication channels, such as newsletters, meetings, and digital platforms, to ensure the Head Teacher's vision is effectively

communicated to all stakeholders. Training programs on effective communication strategies can also be beneficial. Establish comprehensive crisis management plans that integrate the vision's principles with strategies for maintaining financial stability during challenging times. These plans should outline clear steps for adapting financial management practices and ensuring continued alignment with the vision's objectives.

5.4.2 Value Based Leadership

Training and development programs to enhance the Head Teachers value should emphasize the importance of values and Judeo-Christian morals in shaping financial strategies and practices, encouraging a culture of transparency, accountability, and stewardship. The values of CFSs leaders and teaching staff are key to the present and future of CFSs. Leaders in CFSs should enhance transparency and accountability systems in place. Specifically, for financial reporting to stakeholders, including parents, the government, and donors, to build trust and encourage more support, they should be open the scrutiny at all levels. There should be across the board, execution of a robust financial accountability mechanisms to ensure funds are used efficiently and for their intended purposes. Develop strategies to enhance alignment between Head Teachers' values and the mission of the Church. This could involve regular discussions, workshops, and training sessions to reinforce the importance of aligning values with broader organizational objectives. Implement measures to ensure consistent communication and demonstration of values within the school community. This could include regular meetings, newsletters, and events focused on promoting and reinforcing values such as integrity, honesty, commitment, and respect. Encourage transparency and accountability in financial management

practices, demonstrating the alignment of values with decision-making processes and outcomes.

5.4.3 Team Practices

Schools should implement structures and processes that encourage team involvement in financial decision-making, leveraging diverse perspectives for more comprehensive financial planning. Teams are a means of adopting more cost-effective educational programs and technologies that can reduce operational costs while maintaining educational quality, such as e-learning platforms during school closures. Further, leaders at all levels should, encourage and facilitate active participation of teaching and administrative staff in financial decision-making processes. This can be achieved through regular meetings, workshops, and training sessions focused on financial literacy and budgetary analysis. By involving diverse stakeholders in decision-making, schools can leverage collective expertise and perspectives to make informed financial choices aligned with organizational goals.

5.4.4 Stakeholder Collaboration Practices

Strengthen stakeholder engagement channels through implementing proactive measures to enhance communication and collaboration with stakeholders, including regular meetings, feedback mechanisms, and training programs. Create opportunities for Church to have a meaningful involvement in financial decision-making processes to foster a sense of ownership and accountability. By prioritizing stakeholder engagement and crisis preparedness, schools can strengthen their financial resilience and sustainability, while also fostering stronger partnerships with key stakeholders. These proactive measures will not only enhance financial performance but also contribute to the overall effectiveness and reputation of CFSs

within their communities. Hence the **Stakeholder Retention Theory**; is to invest 20% proceeds of CFSs' profits in rural and hard to reach areas in education as a mission duty not as SCR to the community.

5.4.5 Policy Changes

The Church as a Foundation Body should engage in policy advocacy to reform the leadership and funding models for CFSs, ensuring more predictable and equitable financial support from the government and other stake holders. Further, lobby for policy changes that provide and nurture proper leadership and management of finances, tax incentives for donations to educational institutions and encourage private sector support for education especially during crises. Advocate for increased church involvement on nurturing and deployment of visionary leaders', leadership training and empowerment, salaries of teaching staff.

5.5 Areas for further study

Here are some potential areas:

- Longitudinal studies to track the long-term impact of leadership practices on financial performance and sustainability in church-founded schools. This would provide insights into how leadership practices influence performance outcomes over extended periods, capturing trends and patterns.
- Comparative Analyses across different regions in Uganda with similar educational contexts. Comparing leadership practices and financial performance in diverse settings that could reveal contextual factors.

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APPENDIX A: QUESTIONNAIRE FOR RESPONDENTS

**FACULTY OF EDUCATION - SCHOOL OF POST GRADUATE STUDIES, UGANDA
CHRISTIAN UNIVERSITY (UCU).**

Dear respondent; I am *Tumuhimbise Jasper Mpiriirwe* a PhD student in *Education Administration and Management of Uganda Christian University*. This questionnaire is designed to collect information/data on **“Head Teachers’ Leadership Practices and Financial Performance in Church of Uganda Founded Secondary Schools in Namirembe Diocese”**. The views obtained were strictly for academic purposes and it were treated with utmost confidentiality. I kindly request you to spare some time fill this questionnaire!

SECTION A: BASIC INFORMATION

A1. What’s your name? (optional):

A2. School(s) assessed.....

A3. Your age range in years (**Please tick**)

“18-25 years”	<input type="checkbox"/>
“26-35 years”	<input type="checkbox"/>
“36-45 years”	<input type="checkbox"/>
“46-55 years”	<input type="checkbox"/>
“Above 55 years”	<input type="checkbox"/>

A4. What is your sex? (**Please tick**)

Male	<input type="checkbox"/>
Female	<input type="checkbox"/>

A5. What is your current occupation?

Top Management (DHT, DOS, Directors)	<input type="checkbox"/>
--------------------------------------	--------------------------

Parent	
Church Leader (Chaplain & Laity)	
Teacher	
Student	
Professional Support Staff	
Alumni CFSs	

Others (specify).....

A6. Tell us the highest formal level of education you have ever attained? (Please tick)

“Never been to school”	
“Primary Education”	
“Ordinary Level”	
“Advanced Level”	
“Post-secondary education (i.e. Technical, UCC)”	
“University education”	

A7. If respondent attained University education, ask whether: (Please tick one)

Bachelor’s Degree	
Master’s Degree	
PhD	

SECTION B: INFLUENCE OF VISION ON FINANCIAL PERFORMANCE

Indicate the extent to which you agree and disagree with the statements on the items in each of the section by ticking (✓) the appropriate number listed in the tables.

Strongly Disagree (SD)	Disagree (D)	Not Sure (NS)	Agree (A)	Strongly Agree (SA)
1	2	3	4	5

<u>B1</u>	How the Head Teachers' vision influences financial performance in Church of Uganda Founded Secondary Schools in Namirembe Diocese	SD	D	NS	A	SA
		1	2	3	4	5
<u>B2</u>	The Head Teacher has a vision for the school					
<u>B3</u>	The Head Teacher's vision is communicated to the staff and stakeholders					
<u>B4</u>	The Head Teacher's vision aligns with the financial objectives of the school					
<u>B5</u>	The Head Teacher's vision has led to changes in the school's financial strategy or policy					
<u>B6</u>	The Head Teacher's vision influences budget allocation within the school					
<u>B7</u>	The Head Teacher's vision has a positive effect on the school's financial sustainability					
<u>B8</u>	One can cite examples of financial decisions that were directly influenced by the Head Teacher's vision					

B9	The Head Teacher ensures that his/her vision is reflected in the school's financial decisions					
B10	The Church supports the school financially because of Head Teachers visionary focus					
B11	When the school is faced with challenges and emergencies, Head Teacher's vision aligns it for financial performance (COVID)					
B12	The Head Teacher's vision is better utilized to improve financial performance					
B13	The Head Teachers' vision is in line with the mission of the Church					

B13. Do you think the Head Teacher's vision influences the effectiveness of financial performance in CFSs in Namirembe Diocese? Yes No

If YES, how does the Head Teacher's vision influence financial performance in CFSs?

.....
.....

If NO, why do you think the Head Teacher's vision has no influence on financial performance in CFSs?

.....
.....

SECTION C: INFLUENCE OF VALUES ON FINANCIAL PERFORMANCE

Indicate the extent to which you agree and disagree with the statements on the items in each of the section by ticking (✓) the appropriate number listed in the tables.

Strongly Disagree (SD)	Disagree (D)	Not Sure (NS)	Agree (A)	Strongly Agree (SA)
1	2	3	4	5

		SD	D	NS	A	SA
		1	2	3	4	5
	How the Head Teachers' values influence on the effectiveness of financial performance in Church of Uganda Founded Secondary Schools in Namirembe Diocese					
<u>C2</u>	The Head Teacher's value system is good for a healthy cash flow					
<u>C3</u>	These values are communicated and demonstrated within the school					
<u>C4</u>	The Head Teacher's values align with the school's financial objectives					
<u>C5</u>	The Head Teacher's values influence the school's financial strategy or policy					
<u>C6</u>	The Head Teacher's values influence budget allocation/budget					
<u>C7</u>	The Head Teacher's values have a positive influence on the school's financial sustainability					

C8	There are so many examples of financial decisions that were directly influenced by the Head Teacher's values					
C9	The Head Teacher ensures that the values are reflected in the school's financial decisions					
C10	When faced with challenges and emergencies like COVID 19 the Head Teacher's values help with financial performance					
C11	The Head Teacher's values are utilized to improve financial performance					
C12	The Head Teachers' value system is in line with the mission of the Church					

C13. Do you think the Head Teacher's values have an influence on financial performance in CFSs in Namirembe Diocese?

Yes No

If YES, how does the Head Teacher's values influence financial performance in CFSs?

.....
.....

If NO, why do you think the Head Teacher's values have no influence on financial performance in CFSs?

.....
.....

SECTION D: INFLUENCE OF TEAM LEADERSHIP ON FINANCIAL PERFORMANCE

Indicate the extent to which you agree and disagree with the statements on the items in each of the section by ticking (✓) the appropriate number listed in the tables.

Strongly Disagree (SD)	Disagree (D)	Not Sure (NS)	Agree (A)	Strongly Agree (SA)
1	2	3	4	5

D1	How Head Teacher's team leadership practices influence financial performance in church of Uganda founded secondary schools in Namirembe Diocese	SD 1	D 2	NS 3	A 4	SA 5
D2	The Head Teacher's team leadership practices are good					
D3	There are examples of financial decisions that were directly influenced by the Head Teacher's team leadership practices					
D4	The Head Teacher's team leadership practices influence budget allocations within the school					
D5	The Head Teacher's team leadership practices have a positive effect on the school's financial sustainability					
D6	The Head Teacher's leadership style encourages team involvement in financial decisions					

<u>D7</u>	The Head Teacher ensures that their team leadership practices are reflected in the school's financial decisions					
<u>D8</u>	The Head Teacher's team leadership practices are well utilized during challenges and emergencies like COVID 19					
<u>D9</u>	The Head Teacher's team leadership practices enhances financial performance					
<u>D10</u>	The Head Teacher's team leadership practices align with the school's financial objectives					
<u>D11</u>	The Head Teacher's team leadership practices influence the school's financial strategy or policy					
<u>D12</u>	The Head Teachers' team leadership practices are in line with the mission of the Church					

D13. Do you think the Head Teacher's team leadership has an influence on financial performance in CFSs in Namirembe Diocese?

Yes No

If YES, how does the Head Teacher's team leadership influence financial performance in CFSs?

.....
.....

If NO, why do you think the Head Teacher's team leadership has no influence on financial performance in CFSs?

.....
.....

SECTION E: INFLUENCE OF STAKEHOLDER COLLABORATION ON FINANCIAL PERFORMANCE

Indicate the extent to which you agree and disagree with the statements on the items in each of the section by ticking (✓) the appropriate number listed in the tables.

Strongly Disagree (SD)	Disagree (D)	Not Sure (NS)	Agree (A)	Strongly Agree (SA)
1	2	3	4	5

E1	How leadership stakeholder collaboration, affect financial performance in the Church of Uganda Founded Secondary Schools in Namirembe Diocese	SD	D	NS	A	SA
		1	2	3	4	5
<u>E2</u>	The Head Teacher collaborates with stakeholders in running the school					
<u>E3</u>	The Head Teacher engages with stakeholders in discussions related to the schools' finances					
<u>E4</u>	There are examples of Head Teacher collaborating with stakeholders directly on financial performance					
<u>E5</u>	Head Teacher's stakeholder collaboration influences budget allocation within the school					

<u>E6</u>	The stakeholder collaborations have a positive effect on the school's financial sustainability					
<u>E7</u>	The Head Teacher collaborates with stakeholders when making financial decisions					
<u>E8</u>	The Head Teacher allows stakeholders' perspectives and suggestions incorporated into financial decisions					
<u>E9</u>	In case of challenges and emergencies like COVID 19, the Head Teacher effectively collaborates with stakeholders					
<u>E10</u>	There is need for improved stakeholder collaboration to enhance financial performance					
<u>E11</u>	The Head Teacher's stakeholder collaboration influences the school's financial strategy or policy					
<u>E12</u>	The Head Teachers' Stakeholder collaborative practices are in line with the mission of the Church					

EE1	To what extent do you agree or disagree with stakeholder collaboration by the Head Teacher with the following stakeholders in the last 5 years?	SD	D	NS	A	SA
		1	2	3	4	5
EE2	Diocesan Offices					
EE3	Parish					
EE4	Church Members					
EE5	Other Head Teachers (COIHEA)					
EE6	Community Members					
EE7	Donors					
EE8	District/Municipality/City/Town (Local Government)					
EE9	MoE&S					
EE10	BoG/ Directors					
EE11	Parents					
EE12	Alumni					
EE13	Para Church Organizations (UJCC, WV, Compassion etc.)					
EE14	School Top management					
EE15	Teachers					
EE16	Professional Staff (Nurses, Bursars etc)					
EE17	Support Staff					
EE18	Students					

E13 Do you think the Head Teacher’s stakeholder collaboration has an influence on financial performance in CFSs in Namirembe Diocese? Yes No

If YES, how does the Head Teacher’s stakeholder collaboration influence financial performance in CFSs?

.....

If NO, why do you think the Head Teacher's stakeholder collaboration has no influence on financial performance in CFSs?

.....

Thank you so much!

APPENDIX B: INTERVIEW GUIDE FOR THE KEY INFORMANTS IN CHURCH FOUNDED SECONDARY SCHOOL IN NAMIREMBE DIOCESE

Dear respondent; I am *Tumuhimbise Jasper Mpiriirwe* a PhD student in *Education Administration and Management of Uganda Christian University*. This schedule is designed to collect information/data on **“Head Teachers’ Leadership Practices and Financial Performance in Church of Uganda Founded Secondary Schools in Namirembe Diocese”**. The views obtained were strictly for academic purposes and it were treated with utmost confidentiality. I kindly request you to spare some time to talk to us.

A1-3	Date	Name of School	Type:
A4-6	Archdeacon	Parish	Level of Educ.
A7-9	Type of Interview	Name & Title	Position
A10-12	Age	Sex	Experience in Position
A13-14	Interviewer	Note Taker	
A15	Duration	To examine the influence of Head Teachers’ leadership practices on financial performance of CFs in Namirembe Diocese.	
	Purpose of interview		

a. What was the performance of the schools before, during and after 2022; (Probe for Surplus, Deficit, Breakeven)

Year	Performance	Remarks
2021		
2022		
2023		

b. What was the highest source of Revenue and Expenditure?

Year	High/Lowest Source	High/Lowest Expenditure	Remarks
2021			
2022			
2023			

c. If in deficit how were they financing it? If surplus what was leadership using it for?

d. What leadership practices have you observed in Head Teachers of CFSs in the last 5 years? 1. Do you think your (*the Head Teacher's*) vision influences the effectiveness of financial performance in CFSs in the last 5 years? Yes

No If YES, how..... If NO, why?.....

2. Do you think your (*the Head Teacher's*) values have an influence on financial performance in CFSs in the last 5 years? Yes No

If YES, how..... If NO, why?.....

3. Do you think your (*the Head Teacher's*) team leadership has an influence on financial performance in CFSs in the last 5 years? Yes No

If YES, how..... If NO, why?.....

4. Do you think the your (*the Head Teacher's*) stakeholder collaboration has an influence on financial performance in CFSs in the last 5 years? Yes

No If YES, how..... If NO, why?.....

APPENDIX C: INTERVIEW GUIDE FOR IN-DEPTH INTERVIEWS ON CHURCH FOUNDED SCHOOLS IN NAMIREMBE DIOCESE

Dear respondent; I am *Tumuhimbise Jasper Mpiriirwe* a *PhD student in Education Administration and Management of Uganda Christian University*. This schedule is designed to collect information/data on **“Head Teachers’ Leadership Practices and Financial Performance in Church of Uganda Founded Secondary Schools in Namirembe Diocese”**. The views obtained were strictly for academic purposes and it were treated with utmost confidentiality. I kindly request you to spare some timeto talk to us.

A1-3	Date	Name of School(s)	Type:
A4-6	Diocese	Position	Level of Educ.
A7-9	Type of Interview	Name & Title	
A10-12	Age	Sex	Experience in Position
B1-2	Interviewer	Note Taker	
C1	Duration	To examine the influence of Head Teachers’ leadership practices on financial performance of CFs in Namirembe Diocese.	
Purpose of interview			

d. What do you think were the Head Teachers’ leadership practices of the CFSs schools before, during and after COVID 19; (Probe for Vision, Values, Team, and Stakeholder collaboration)

e1 Do you think *the Head Teachers’* vision influenced financial performance in CFSs during the last 5 years? Yes No. If YES, how..... If NO, why?.....

e2. Do you think *the Head Teacher’s* values influenced financial performance in CFSs during the last 5 years? Yes No If YES, how..... If NO, why?

e3. Do you think *the Head Teacher's* team leadership influenced on financial performance in CFSs during the last 5 years? Yes No If YES, how..... If NO, why?

e4. Do you think *the Head Teacher's* stakeholder collaboration influence on financial performance in CFSs during the last 5 years? Yes No

If YES, how..... If NO, why?.....

f. Your general overview of the current crop of leaders in CFSs and financial performance in CFSs.

g. Are you consulted on deployment of HTs in CFSs? h. Is there need to consult?

i. Any recommendation on leadership practices or financial performance in CFSs in last 5 years?

Thank you so much. God richly bless you!

APPENDIX D: WORK PLAN

Time resources required for the thesis report.

Year 2023/24	2023			2024			
	Apr- Aug	Sep-Dec		Jan-Mar	Apr-Jun		
Proposal & Clearance	■						
Data Collection		■	■	■			
Data Compiling and Analysis			■	■	■		
Thesis Report Writing				■	■	■	■

APPENDIX E: RESEARCH BUDGET ESTIMATES

ITEM	AMOUNT IN UGX
Stationery	400,000
Accommodation	2,000,000
Research Equipment	8,000,000
Consultation expenses	5,500,000
Meals	600,000
Transport	4,000,000
NCHE and other Approvals	1,400,000
GRAND TOTAL	23,900,000

APPENDIX F: SAMPLE SIZE FOR A POPULATION

Sample size(s) required for the given population sizes (N)

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	266	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	10000	384

SOURCE: *Krejeie and Morgan (1970), Determining Sample Size for Research Activities, Educational and Psychological Measurement, 30,608, Sage Publications.*

APPENDIX G: RESEARCH LETTER FROM UNCST&T

[rstug_UNCSTRefNumber.pdf](#)



Uganda National Council for Science and Technology

(Established by Act of Parliament of the Republic of Uganda)

Our Ref: SS2126ES

8 January 2024

Tumuhimbise Jasper
UGANDA CHRISTIAN UNIVERSITY
Mukono

Re: Research Approval: HEAD TEACHERS' LEADERSHIP PRACTICES AND FINANCIAL PERFORMANCE IN CHURCH OF UGANDA FOUNDED SECONDARY SCHOOLS IN NAMIREMBE DIOCESE

I am pleased to inform you that on **08/01/2024**, the Uganda National Council for Science and Technology (UNCST) approved the above referenced research project. The Approval of the research project is for the period of **08/01/2024** to **08/01/2025**.

Your research registration number with the UNCST is **SS2126ES**. Please, cite this number in all your future correspondences with UNCST in respect of the above research project. As the Principal Investigator of the research project, you are responsible for fulfilling the following requirements of approval:

1. Keeping all co-investigators informed of the status of the research.
2. Submitting all changes, amendments, and addenda to the research protocol or the consent form (where applicable) to the designated Research Ethics Committee (REC) or Lead Agency for re-review and approval **prior** to the activation of the changes. UNCST must be notified of the approved changes within five working days.
3. For clinical trials, all serious adverse events must be reported promptly to the designated local REC for review with copies to the National Drug Authority and a notification to the UNCST.
4. Unanticipated problems involving risks to research participants or other must be reported promptly to the UNCST. New information that becomes available which could change the risk/benefit ratio must be submitted promptly for UNCST notification after review by the REC.
5. Only approved study procedures are to be implemented. The UNCST may conduct impromptu audits of all study records.
6. An annual progress report and approval letter of continuation from the REC must be submitted electronically to UNCST. Failure to do so may result in termination of the research project.

APPENDIX H: RESEARCH LETTER FROM UCU REC



UGANDA CHRISTIAN UNIVERSITY

A Centre of Excellence in the Heart of Africa

31/10/2023

To: Tumuhimbise Jasper

Uganda Christian University
+256751527737

Type: Initial Review

Re: UCUREC-2023-561: HEAD TEACHERS' LEADERSHIP PRACTICES AND FINANCIAL PERFORMANCE IN CHURCH OF UGANDA FOUNDED SECONDARY SCHOOLS IN NAMIREMBE DIOCESE

I am pleased to inform you that the Uganda Christian University REC, through expedited review held on **08/09/2023** approved the above referenced study.

Approval of the research is for the period of **31/10/2023** to **31/10/2024**.

As Principal Investigator of the research, you are responsible for fulfilling the following requirements of approval:

1. All co-investigators must be kept informed of the status of the research.
2. Changes, amendments, and addenda to the protocol or the consent form must be submitted to the REC for re-review and approval **prior** to the activation of the changes.
3. Reports of unanticipated problems involving risks to participants or any new information which could change the risk benefit: ratio must be submitted to the REC.
4. Only approved consent forms are to be used in the enrollment of participants. All consent forms signed by participants and/or witnesses should be retained on file. The REC may conduct audits of all study records, and consent documentation may be part of such audits.
5. Continuing review application must be submitted to the REC **eight weeks** prior to the expiration date of **31/10/2024** in order to continue the study beyond the approved period. Failure to submit a continuing review application in a timely fashion may result in suspension or termination of the study.
6. The REC application number assigned to the research should be cited in any correspondence with the REC of record.
7. You are required to register the research protocol with the Uganda National Council for Science and Technology (UNCST) for final clearance to undertake the study in Uganda.

The following is the list of all documents approved in this application by Uganda Christian University REC:

No.	Document Title	Language	Version Number	Version Date
1	Data collection tools	English	2010	2023-07-01
2	Protocol	English	2010	--

Yours Sincerely

Peter Waiswa
For: Uganda Christian University REC

APPENDIX I: RESEARCH LETTER FROM MoE&S

Telegram: EDUCATION"
Telephone 234451/8



Ministry of Education & Sports
Embassy House
P.O. Box 7063
E-mail: permsec@education.go.ug
Website: www.education.go.ug
Kampala, Uganda

In any correspondence on
this subject please quote No.

2nd January 2023

The Executive Secretary
Uganda National Council for Science & Technology
KAMPALA

**RE: RESEARCH ON HEAD TEACHERS / DEPUTY HEADTEACHERS
LEADERSHIP PRACTICES ON CHURCH OF UGANDA
SCONDAARY SCHOOLS AND FINANCIAL PERFORMANCE**

This is to introduce to you Rev. Jasper Mpirorwe Tumuhimbise who is pursuing a Doctorate of Philosophy in Management and Administration at Uganda Christian University, Mukono. He is currently in his final year.

Jasper is to carry out research activities in Church of Uganda Founded Schools in Namirembe Diocese.

The purpose of this letter is to grant a "no objection" for him to conduct research in Secondary Schools under the foundation of Church of Uganda.

We are very optimistic that this research will go a long way in informing policy and management of secondary education in general.

A handwritten signature in blue ink, appearing to read 'Alfred Kyaka', written over a circular stamp.

For: PERMANENT SECRETARY

Copy to: Rev. Jasper Tumuhimbise (0751 527 737 / Researcher)