

**FINANCIAL MANAGEMENT AND TEACHERS' JOB PERFORMANCE
IN SCHOOLS UNDER UNIVERSAL SECONDARY EDUCATION PROGRAM IN
UGANDA**

Case Study: MPIGI DISTRICT MAWOKOTA SOUTH

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Master's Dissertation

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I have read the rules of Uganda Martyrs University on plagiarism and hereby state that this work is my own.

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Throughout the work I have acknowledged all sources used in its compilation.

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DEDICATION

This dissertation is dedicated to my beloved mother Dorothy Mongo whose moral support, encouragement, parental love, and care has made me what I am today. She instilled in me the spirit of hard work which has helped me to accomplish this work. I also owe special dedication to my lecturers, classmates and friends at all levels. Thank you for being there for me all the time and the support you rendered me while studying.

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ABBREVIATIONS

BOG:	Board of Governors
CEO:	Chief Executive Officer
CVI:	Content Validity Index
DEO:	District Education Officer
DV:	Dependent Variable
FM:	Financial management
IV:	Independent Variable
IPSAS:	International Public Sector Accounting Standards
MOE:	Ministry of Education
PTA:	Parents Teachers Association
PPDA:	Public Procurement and Disposal of Public Assets
SAQs:	Self-Administered Questionnaires
SPSS:	Statistical package for Social Scientists
UBOS:	Uganda Bureau of Statistics
UNESCO:	United Nations Educational Scientific and Cultural Organization
USE:	Universal Secondary Education
WHO:	World Health Organization

ABSTRACT

This study intended to examine the effect of financial management on teachers' job performance in Universal Secondary Education Program in Mpigi district. The specific objectives was to examine the influence of budgeting, accountability and internal audit system on teachers' job performance.

The study employed a descriptive survey design and using both qualitative and quantitative approaches. The study used sample size of 75 respondents, both structured questionnaire and interview guide was used to collect data on the study. Stratified random sampling techniques was used to select the sample, data was analyzed using SPSS. Pearson correlation coefficient showed a positive relationship between financial management on teachers' job performance.

The study findings show that schools do budgeting and participatory process is to a large extent being practiced, accountabilities are made, and auditing is done to a small extent. There is over reliance on government capitation grants whose release is unpredictable, override of power by head teachers, lack of financial management knowledge was evident on the side of head teacher. The result of this lack of financial management skills has the effect that other types of financial problems arise at schools. Parents do not take fully responsible on their children's education, and none compliance to financial management Act 2015.

The study recommends that the school should have participatory budging process, training of head teachers in financial skills, The board of directors and the finance committee should be fully involved on an oversight role of financial management in the school, government should release funds in time and parents should take more core responsibility of their children's education.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

The success of any organization depends on its human capital (Armstrong, 2009), and therefore, in the school context, teachers as employees are considered as an important asset for better performance and increased quality output. This study focused on examining the effect of Financial Management on Teachers' Job Performance in Universal Secondary Education Programme in Mawokota South, Mpigi District. The researcher's motivation for this study was as a result of the continued public outcry regarding the continuously declining performance of the USE program despite government allocation and disbursement funds of to these schools. This chapter explains the historical, theoretical, conceptual and contextual backgrounds of the study, problem statement, objectives, research questions, conceptual framework, scope and significance of the study.

1.1 Background to the Study

1.1.1 Historical background

Financial Management is a vital activity in any organization. It is the process of planning, organizing, controlling and monitoring financial resources with a view to achieve organizational goals and objectives. It is an ideal practice for controlling the financial activities of an organization such as procurement of funds, utilization of funds, accounting, payments, risk assessment and every other thing related to money. Proper management of an organization's finance provides quality fuel and regular service to ensure efficient functioning system in an organization. If finances are not properly handled in an organization

then it's mostly likely to face barriers that may have severe repercussions on its growth and development.

Therefore, financial resources are important organizational resources; no organization has succeeded without financial resources (Adzongo, 2014). Therefore, it becomes imperative for institutions, organizations and any business entity to consider financial management as a key tool in enhancing teachers' performance and thus mitigate financial risk exposure.

Financial Management in educational institutions is traced way back between 1870 and 1902, in England, Wales and Scotland, managed by Local Education Authorities (LEA). School Boards were created under the Elementary Education Act of 1870 helped to set the framework for schooling of all children between the ages of 5 and 12 in England and Wales. However, school Boards were created under the Education Act of 1902 which was replaced with Local Education, (Osiri, et al., 2005). The Education Act 1902 radically reorganized the administration of education at local level. The LEAs were responsible for both educations and also supported voluntary church schools with aim of improving efficiency by halting national decline in performance of schools which is portrayed in the third world countries.

In African countries, financial management skills induction courses and support are usually limited (Nyamwea, 2006). However, in most of these developing countries, secondary school head teachers are usually appointed on the basis of their past teaching records rather than their financial competencies to handle financial resources adequately to achieve desirable teacher performance (Nyamwea, 2006). This has greatly affected the performance of the head teachers in relation to the management of finances in the school they are entrusted to management by the Ministry of Education

Langat, (2008) noted that school head teachers are regarded as financial controllers and accounting officers at school level while Board of Governors (BOG) are the policy makers. Both however mainly lack professional qualifications to enable them execute their duties effectively (UNESCO, 2014). While school bursars are required to maintain records of both revenue and expenditure and advise the head teachers and the board, most of them lack technical capacity to offer technical guidance. The BOG also lacks necessary technical skills to understand and interpret financial reports in making decisions (Mobegi, F., et al., 2012). This may result to financial losses to the school in the long run hence affecting the quality of staff output.

The need for individuals to perform their roles for the institution to function effectively is very important in public secondary schools. Job performance is carrying out an activity expected from an employee largely influenced by the reward in place. When an employee does what is prescribed as the content of his/her job, then the output increases. Individual job performance is of high relevance for the existence and wellbeing of organizations (Sonntag, et al., 2010). Armstrong, (2010) argued that one of the most important responsibilities undertaken by managers of schools is to ensure that members of their entities achieve high levels of performance. These arguments justify the fact that performance of a school is a reflection of the performance of teachers and that the better the teachers perform, the better the school's performance and vice versa. Therefore, there is need for government to employ appropriate reward mechanism for compensating teachers' contributions and encourage them towards higher performance.

Educational institutions are mandated to use education as a tool for social transformation. The success of a school is measured by the quality of students it produces and infrastructure development. The success of any educational institution is measured by the performance of

its students in both academic and non-academic tests. This is supported by Maile, (2012) when contending that the performance should not only be based on test and examination results but on student ability to apply what is learnt and the rate at which students admitted to higher institution of learning, but should contain other areas, such as whether the students have acquired the survival skills. (Allen, et al., 2013). Since then, Teachers' Job Performance is used to grade schools and in determining one's career paths. This was used to measure students' Teachers' Job Performance both at school and national level.

The study thus sought to further observe the effect of financial management on teachers' job performance that helps an organization in proper budget forecast and, make decisions that are supported by an understanding of the relationship between costs and performance, and effective service delivery.

1.1.2 Theoretical Perspective

The study was guided by the systems theory which is a key theory developed and applied in education planning, amongst educationist (Hassan, 2010). The systems theory was propounded by (Baecker, et al., 2007), who defined a system as any collection of interrelated parts that together constitute a large whole. These component parts of the system are intimately linked with one another, either directly or indirectly and any change in one or more elements may affect the overall performance of organization. Systems theory presumes that organizations operate as a system within a super system. In the case of universal secondary schools, they operate within the broad framework of the Ministry of Education which is governed by the existing social political and economic regulatory framework. The theory further believes that the school system cannot achieve its purpose without the teachers, and the teacher by himself/herself cannot replicate the school system's functions, because the

relationship among the elements adds value to the system and is maintained by an exchange of energy.

1.1.3 Conceptual Background

Financial management is the planning of financial issues, sources of finances and how the finance is spent (Asemah, 2010). Financial management in education is concerned with the distribution of sources of income to meet education costs and the spending of the income in order to achieve educational objectives (Asemah, 2010). Therefore, education is both consumption and an investment in human capital by individuals and society. Financial management is the system by which the resources of an entity are directed and controlled to support the organization's goals (Allen, et al., 2013). According to the Brigham & Houston (2007) good financial management is an essential element of strong corporate governance and forms part of the foundations of an organization, underpinning service quality and performance improvement, which is the basis of accountability to stakeholders for the stewardship and use of resources. Effective financial management helped an organization to manage its budgets, allocate resources and make decisions supported by an understanding of the relationship between costs, performance, and Cost-effectively delivery of services. (James, C., 2015)

1.3.4 Contextual Perspective

Mpigi District is found in central region in Uganda and has 57 secondary schools. Teachers' poor job performance is associated with shortage of facilities which are linked to poor financial management (Kuria, 2012; UNESCO, 2014), which affects the performance of teachers.

The head teachers with lack of financial management skills may lead to mismanagement of financial resources through: misappropriation, misallocation and embezzlement of school meager financial resources which affects the operations of the school and teachers' job performance. The situation is also worsened by the fact that most head teachers are graduate teachers but with limited financial management skills (Aacha, 2010). Inadequate training on financial management skills, failing to adequately budget for scholarstic as well as teaching materials. The teachers may dodge teaching due to failure to meet their wages, conduct practical lessons due to lack of apparatus, chemicals and specimens' limits students' Teacher Job Performance in some schools of Mpigi district (UNESCO Report, 2006; OAG, 2016). It is against this background that this study sought to examine the effect of Financial Management on the Teachers' Job Performance in selected universal secondary education program Mawokota South -Mpigi district.

1.2 Statement of the Problem

Globally, educating a nation remains the most vital strategy for the development of the society throughout the developing world, (Aikaman & Unterhalter, 2005), Teachers' performance remains the most conventional indicator and ultimately the key determinant of students' academic excellence and hence a key driver in achieving school goals and objectives. About a decade ago, the Ugandan government rolled out the USE program taking a full responsibility to finance and subsidize the cost of universal secondary education program as well as selected private secondary schools so as to increase access to affordable quality education and reduce on the rate of illiteracy in the country. As a result, the government has continued to extend financial assistance to this program in the country to cater for all related costs required by the schools to improve on their performance. To fulfill the above responsibility, there could be a need for effective budgeting, accountability and a

strong internal audit system to management financial resources more effectively and efficiently in these schools.

However, despite the government capitation grant being extended and other forms of financial support to USE program, teachers' job performance is continually lowering and public outcry on the general administration and quality of output from schools under USE program still remains wanting. An observation of the performance of USE schools' annual reports (UNESCO, 2016) reports/statistics seem to indicate that the teachers' job performance and academic performance standards are continuously deteriorating. It not therefore, clearly understood as to why most of the universal secondary education program despite of the government support have failed to improve on the performance. Whereas it's empirically known that financial management is based on uncertainties, it has not been critically evaluated on how this has affected the performance of the teachers.

It is therefore, on this background that the researcher intended to carry out a study to investigate the effect of financial management on teachers' job performance- in universal secondary education in Mawokota South - Mpigi District.

1.3 Objectives of the study

1.3.1 General objective

Examine the effect of financial management on teachers' job performance in schools under Universal Secondary Education Program.

1.3.2 Specific Objectives

- i. To examine the influence of budgeting on Teachers' Job Performance in Selected schools under Universal Secondary Education in Mawokota South, Mpigi District.

- ii. To establish the relationship between accountability on Teachers' Job Performance in Selected schools under Universal Secondary Education in Mawokota South, Mpigi District.
- iii. To examine the influence of internal audit function on Teachers' Job Performance in Selected schools under Universal Secondary Education in Mawokota South, Mpigi District.

1.4 Research Questions

- a. How does budgeting influence Teachers' Job Performance in Selected schools under Universal Secondary Education in Mawokota South, Mpigi District?
- b. What is the relationship between accountability and Teachers' Job Performance in Selected schools under Universal Secondary Education in Mawokota South, Mpigi District?
- c. What is the influence of internal audit function on Teachers' Job Performance in Selected schools under Universal Secondary Education in Mawokota South, Mpigi District?

1.5 The Scope of the study

1.5.1 Content Scope

The study focused on examining the effect of financial management on teachers' job performance in the four selected schools under universal secondary Education in Mpigi district, but since financial management cannot stand on its own in an institution without other elements of management to support it, special emphasis was put on: budget, financial

accountability, and internal audit system and how they relate to teachers' job performance and achievement of institutional goals and objectives.

1.5.2 Geographical scope

The study was carried out in Mpigi district. Mpigi District is bordered by Wakiso District to the North and East, Kalangala District to the south, Kalungu District to the southwest, Butambala District to the west and Mityana District to the northwest. The Mpigi town lies approximately 37 kilometres, by road, west of Kampala, Uganda's capital. The major economic activity is agriculture. The USE program in Mpigi district were selected for the study because of the decline in teachers' job performance as reported by DEO annual report (2016), as being continuously deteriorating.

1.6 Significance of the Study

Financial management is one of the important parts of overall management, which is directly concerned with the efficient use of an important economic resource to achieve institutional objectives and goals. Head teachers need to take charge of proper financial management as a means to improve on teachers' job performance. It is therefore, hoped that the following parties may benefit from the findings and recommendations of this study.

- i. The Bboard of Governors, and MOE planners, to plan within the limits of their resources and to focus their resources only on activities related to their priorities which are feasible to be addressed as to improve on performance of teachers.

- ii. The head teachers in understanding the factors that influence effectiveness of financial management in the school. The study may identify weaknesses/challenges head teachers experience which could be exploited by finding out ways/interventions of assisting the universal secondary education heads to build competence in financial management. Head teachers and teachers may utilize these study findings to act as a self-assessment tool to aid improvement in development plan, annual school plan and school budget that can promote teachers job performance through enhancing proper resource allocation for teaching and learning materials, on the teaching methodologies and content mastery in bid to improve both head teachers and teachers skills in improving school performance.
- iii. The Government may use the findings of this study to formulate policy guidelines on financial management in secondary schools by developing policies and procedures to enhance management of finances in universal secondary schools in Uganda. These may include financial training programs and support for head teachers. Further, the Ministry of Education and Sports may utilize the study results to allocate and institute financial advisors and monitoring units to regularly visit secondary schools to give proper guidance to the school managers on the best practice approaches of handling the emerging financial management challenges while implementing the program and build competencies of teachers through various trainings to acquaint themselves with new teaching methodologies.
- iv. The National Curriculum Development Centre by highlighting the need to develop, adopt and implement financial management courses within the teacher training curriculum at the degree, diploma and certificate levels in various teacher training institutions in the country.

- v. To researchers and academicians, the findings are believed to add to the body of existing knowledge on financial management, and will also form the basis for further research.

1.7 Justification of the study

Considering the rate at which various people are investing in the education sector, especially through private ownership of schools, there is a lot of competition between public and private institutions. This requires management to have adequate knowledge in financial management and budget management because teachers' job performance is continuously deteriorating in most universal secondary education program as seen from end of year results from UCE and UACE and high rate of staff turnover. Therefore, there is need for school management to have effective financial management knowledge to properly allocate grants from the governments to specific budget lines to meet the key priority areas. Therefore, this studying examined the effect of financial management on teachers' job performance in schools under USE program in Mawokota South, Mpigi district was deemed timely.

1.8 Conceptual Framework

Conceptual framework can be identified as a set of broad ideas and principles taken from the relevant fields of enquiry and used to structure a subsequent presentation (Lima, 2011). The aim of this framework is to clarify concepts and the relationship among the variables in the study, to describe the context for interpreting the study findings and explain the observations. It clearly illustrates the relationship between financial management and teachers' job performance.

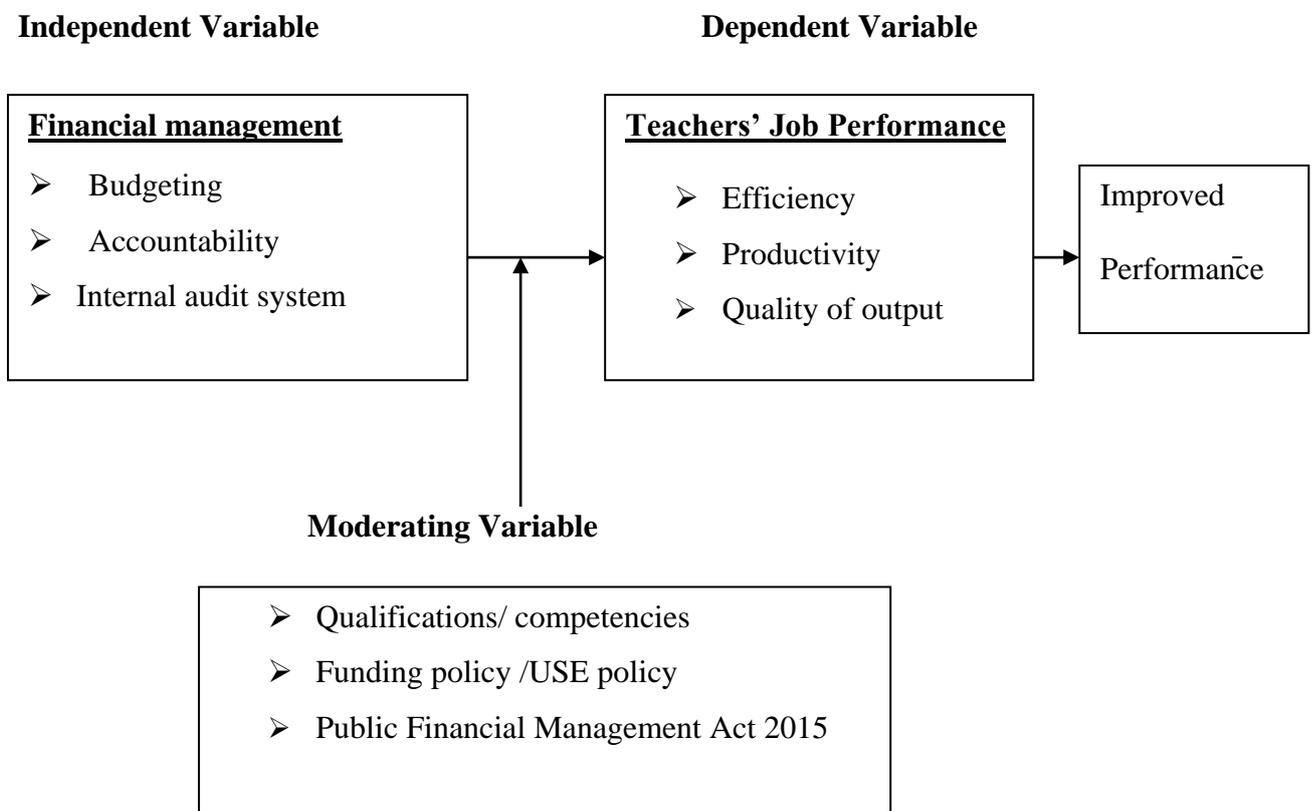


Figure 1: Conceptual framework showing the diagrammatical relationship between Financial Management and Teacher Job Performance

Source: Kiboyo, (2012); Factors that Influence Financial Management in Secondary Schools

The figure above indicates that financial management as an independent variable which directly affects teachers' job performance as a dependent variable. It indicates the construct

of financial management include budgeting, financial records, financial reporting and internal controls which influence teachers' job performance measured in terms of; Efficiency, Quality, Productivity, Timeliness, and Student discipline. According to Stoner (1996), efficiency is defined as the ability of employees to meet the desired outcomes by using as minimal resources as possible, and effectiveness as the ability of employees to meet the desired objectives or target. Productivity is expressed as a ratio of output to input (Stoner, 1996) and quality is the characteristic of product or services that bear an ability to satisfy the stated or implied needs (Kotler & Armstrong, 2002). Therefore, performance is measured by the results (output/outcomes) that an organization produces as recommended by (Kusek, et al., 2005).

However, moderating variables such as head teacher's qualification and competencies, Funding policy /USE policy and Financial Management Act 2015 may affect both the dependent and independent variables. The study was limited to the influence of these moderating variables through adopting a descriptive survey design and research instruments for data collection in carrying out this study.

Definition of Key Terms

Performance, According to Okunola (2007) performance may be described as “an act of accomplishing or executing a given task”, it could be described as the ability to combine skillfully the right behaviour towards the improved performance of the school

Teachers' job performance

This refers to how the teachers respond to duty in terms of punctuality in attending lessons, giving and marking assignments, syllabus coverage, preparation of professional documents, supervising school activities and being regular in schools.

Universal secondary school

Refers to a school developed and maintained by public fund from the Government, parents and community, Chapman, D.W., (2015)

Financial Management

Refers to a system which provides frame work for which the resources of an institution are directed towards the attainment of goals of an organization, UK (2009). An effective Financial Management system is essential because it ensures transparency and accountability in the manner in which an organization finances are applied, (Burke, 2001). According to Pandey (2010), effective financial management practices is essential in enhancing transparency, efficiency, accuracy, accountability which enables an organization to achieve its objectives.

Accountability

Accountability means responsibility, answerability, blame worthiness and liability (London, 2003). It can also be generally defined as rational practices to ensure responsibility by individuals and institutions, which should be implemented in all economic institutions and organizations (Velayutham and Perera, 2009).

Auditing

Auditing is a systematic process of evaluating transactions to determine organizations compliance with prescribed policies and procedures (Simiyu, 2010).

Internal audit

An independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. (Simiyu, 2010)

Budget

Refers to a quantitative expression of a proposed plan of action by management for future time period and is an aid to the coordination and implementation of the plans. It covers both financial and non-financial aspects of these plans and acts as a blue print for the institution to follow in the forthcoming period as noted by Brigham & Houston, (2007).

Budgeting

This refers to the process of determining future revenue for the institution and allocation of these revenues to various votes according to priorities. A profit plan is comprehensive and coordinated plan, expressed in financial terms, for the operations and resources of an institution in a given specific period of time as pointed out by Brigham & Houston (2007).

1.10 Structure of the study

The dissertation is structured into five chapters. Chapter one is an introductory chapter, which includes the general introduction the study background, study objectives, research questions, the scope of the study, the significance of the study, the justification, definition of key concepts as well as the conceptual framework.

Chapter two consists of the literature review by various authors on the concept of financial management and teachers' job performance and also includes the researcher's perceptions and ideas on the study.

Chapter three is the research methodology. It contains the research design, study population, sample size and selection, sampling techniques, data collection instruments, reliability and validity of data, ethical considerations and limitations

Chapter four presents the situational analysis of empirical data, interpretation of empirical data and the presentation of research results and findings.

Finally, chapter five discusses implications of the study, conclusions, recommendations, and suggestions for further study.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents the review of literature related to the variables under study. The literature was reviewed in accordance to the objectives of the study under the following themes; budgeting, accountability, internal audit systems as the components of financial management. It involved identification and analysis of documents containing information related to the study.

2.1 Theoretical Review

The study was guided by the systems theory propounded by (Baecker, et al., 2007).

2.1.1 The systems theory

The systems theory is a key theory developed and applied in education planning, amongst educationist Hassan, (2010). The systems theory was propounded by (Baecker, et al., 2007) who defined a system as any collection of interrelated parts that together constitute a large whole. These component parts of the system are intimately linked with one another, either directly or indirectly and any change in one or more elements may affect the overall performance of organization. Systems theory presumes that organizations operate as a system within a super system. In the case of universal secondary schools, they operate within the broad framework of the Ministry of Education which is governed by the existing social political and economic regulatory framework.

Financial Management is not an isolated activity but a process that exists in a social economic and political environment where political decisions affect what happens at the school level in terms of resources allocated for physical and material resources as well as what the government considers as priority. The economic dynamics in a locality influence the extent to which the resources that the community has can be released to educational institutions. Financial management in schools is regarded as taking place in a system. The processes within the system are the professional training and development, supervision and evaluation services by the auditors and continuous professional development. The resultant output would be competence in financial management, enhanced community acceptability, adherence to government policies on financial management and general efficiency and effectiveness.

According to the systems theory, each element is dependent on the other within the giant school system. In this context, school administration, teachers, parents, and all other resources which are necessary to achieve the school objectives are the elements of a public secondary school system. Just as pointed out by Knight, these elements are interdependent. Among these, school finance is one of the major interactive elements within a school system.

Financial resource is an important key input into any public or private system as it provides the means of running all the affairs of an institution or organization and acquires all the resources needed to achieve institutional/organizational objectives. In the case of public schools, these financial resources are obtained through government allocations, parents' contributions, school internal sources and from donor organizations. The revenue element of the financial resources is converted into human and physical resources through planning and budgeting. This is the responsibility of the school head teacher and members of the school finance committee. Thus, it emerges that the school head teacher, teachers and the PTA

members play a major role in the management of school funds. The theory is relevant to the study in that one of the main objectives of school management is to ensure that the Government releases funds for running school curriculum as means to an end in improving performance USE program. Based on this theory, the researcher intends to establish if head teachers, teachers and other stakeholders work together as a team to combine technical skills such as prudent budgeting, strict implementation, transparency and accountability as a means to enhance Teachers' Job Performance.

2.2 Limitation of the systems theory

- i. The theory assumes homeostasis by agreeing that changes will stabilize it. However, this is not always the case as people never be the same. For example, we have the rich and the poor as well as differences among the various religious affiliations.
- ii. The systems theory only permit occurrence of slow but steady change. Thus, the theory may not apply to rapidly changing organizational environment in which it operates.

Therefore, the limitation of the theory act as a mean improving the theory so that it can cover rapidly changing organizational environment and the new technological advancements and promote effective financial management and teacher's performance.

2.3 General Concept of financial management

Financial management "is the operational activity of a business that is responsible for obtaining and effectively utilizing the funds necessary for efficient operations. Thus, Financial Management is mainly concerned with the effective funds' management in the institutions. Joshep, D., & Massie, J., (2008). Institutions concern needs finance to meet their requirements in the economic world. Any kind of institutions activity depends on the finance.

Hence, it is called as lifeblood of business institutions whether the institutions concerns are big or small, they need finance to fulfil their activities so as to achieve their objectives and goals, (Khan, M. & Jain, P., 2008).

In order for institutions to effectively improve on their performance, financial management is of utmost importance in ensuring that financial resources are effectively utilized to improve on teachers' job performance. Thus, head teachers and board of governors have to plan efficiently to reduce costs of uncertainties so that teachers are provided with tools needed to facilitate their work. That is why (Daft, R., 2008), emphasized that; "lack of an effective long-term financial management plan in form of budgets is a commonly cited reason for financial management failure in many institutions". The institutions which no financial plan to guide the management of financial resources are most likely not to measures to the set objectives of the school hence continuous deterioration on performance of teachers.

2.4 The component of financial management on teachers' job performance

2.4.1 Budgeting on Teachers' Job Performance

Wambugu (2012) points out some characteristic of a good budget. He explains that, a good budget is characterized by the following factors: participation – this is a situation where many people are involved as possible when drawing up a budget; comprehensiveness – this is where budget preparation embraces the whole business organization; standards – based it on its established standards of performance of the business; flexibility- this allows the budget preparation for changing circumstances; feedback – monitoring of performance of the business organization constantly; analysis of costs and revenues – both cost and revenue are analyzed in the preparation. This can be done on the basis of product line, departments or cost centers in the school such as arts department and science department. Making sense of

Wambugu's assertions seem to suggest that a budget which falls short of any of the aforementioned characteristics will jeopardize the key executions that translate into enhanced teacher's performance.

This however may not measure up to 100% as job performance is based on other qualitative factors where an individual may hardly have a thing to do with the budgeting process. Head teachers and Board of Governors are therefore, challenged to adhere to the elements of good budget for proper planning and effective utilization of resources. This will help in improving the performance of teachers and the general infrastructural development in the schools as resources are put in proper use.

Oche, M., (2009) states that in most times a head teacher should be encouraged to prepare a budget for the school programme to run effectively with the use of funds available for the benefit of students and the school capital development. There should be prudent management to ensure appropriate contingency in the budget but not in so far as it leads to a substantial under-spending or over spending of the resources at hand. There should be guidelines to review regularly questioning their cost effectiveness and monitoring the budgetary expenditure. This view presupposes that the head teachers should be well grounded in financial matters and that effective running of the school starts with the head Teachers ability and commitment to satisfactory budgetary management and administration.

According to Kahavizakiriza, Walela and Kukubo, (2015), planning is a vital component of effective school financial administration and that the planning of school finances usually begins with the drafting of a budget. Otieno, (2013), observed that a budget is the mission statement of the school expressed in monetary terms. Furthermore, (Yambo, et al., 2014). Argue that budgeting is an ongoing and dynamic process that is typically marked by regular phases, such as, planning, needs assessment and priority setting. Budgeting is a forward-

looking process which should be guided by the school's vision for the future and a realistic assessment of the risks (Yambo, O., 2014). Therefore, effective planning of resource is paramount in schools as this is associated with improved teachers' job performance in various areas. The views of (Kahavizakiriza, et al; 2008), (Otieno, et al.,2008) puts emphases on planning and subsequently budgeting which form the framework for performance since a budget communicates the financial implication of any plan formulated. However, apart from formal contracts to work, job performance may have qualitative aspects such as the attitude of the teacher themselves towards executing their work.

Agaoglu, (2005) summarizes the purpose of a budget as assisting systematic planning; quantifying objectives and identifying priorities; coordinating activities and communicating plans within the organization; motivating and increasing the accountability of middle management; authorizing expenditure and activities; controlling, monitoring and analyzing expenditure; and evaluating performance. In an education organization; the financial administration activity means bringing all possible input from staff, parents, students and the community together to render the service of quality education (Brigham & Houston, 2007). In this respect, organizing of school finances should include aspects such as drawing up a school financial policy; setting up a structure within the school to handle administrative and financial matters; delegating certain functions to clerks, class teachers and the treasurer as well as coordinating activities (Brigham & Houston, 2007). This is true as the performance of teachers in a school calls for collective efforts and responsibility of all stakeholders and the budget contributes to the achievement of staff improved performance.

When all parties on board, the teachers' attitude could be shaped and molded into behavior that commits to continuous achievement since there is a sense of belonging when they are given a change to participate in the budgeting process.

Leadership in financial administration involves three aspects: sound relationships, communication with all stakeholders and internal concerned with school finances. Eze (2008) notes that “harmonious collaboration between academic and administration staff is a prerequisite for successfully achieving financial objectives.” Eze (2008) believes that financial activities are dealt with most effectively when both the administrative and academic personnel are involved in the process. Communication is the basis for establishing relationships and for providing motivation. Eze, (2008) argues that good communication will ensure that each staff member who is involved in school finances would be informed about authorizations for various expenditures, is knowledgeable about the financial procedure for expending money, and knows to whom the results of the expenditure should be reported.

This enables the teachers to have the sense of belonging and own the decisions made by the head teacher and other committees on various activities related to school development and performance of teachers which originates from the budget allocation of resources to priority areas.

Kruger, (2005) emphasize that all staff members should feel that they have a role to play in school’s activities, as this will motivate them to work hard and consequently achieve effective and efficient financial administration. The financial planning of school finances, audits and control are interdependent and closely linked with each other (Kaguri, C., et al., 2014). It can be deduced that the same relationship exists between the budget and control since a “budget is a planning instrument” (Ochai, 2005). This means that financial planning is about budgeting and in this regard Mutembei, Ndumba (2013) argue that a “budget is a financial control technique as well as a plan”. Mutembei, & Ndumba (2013) collaborate this view: “budget systems cannot function without effective and appropriate control”. This is done by the board of governors and the head teacher.

Figure 2 gives a schematic overview of the financial management tasks and subtasks of school head teachers. This structure will guide the data analysis and discussion of the findings on the financial management of schools.” It is imperative for the researchers to capture not only the actions but also the intentions as may be influenced by the context of the participant. This can only be obtained through organized social interaction with role players.

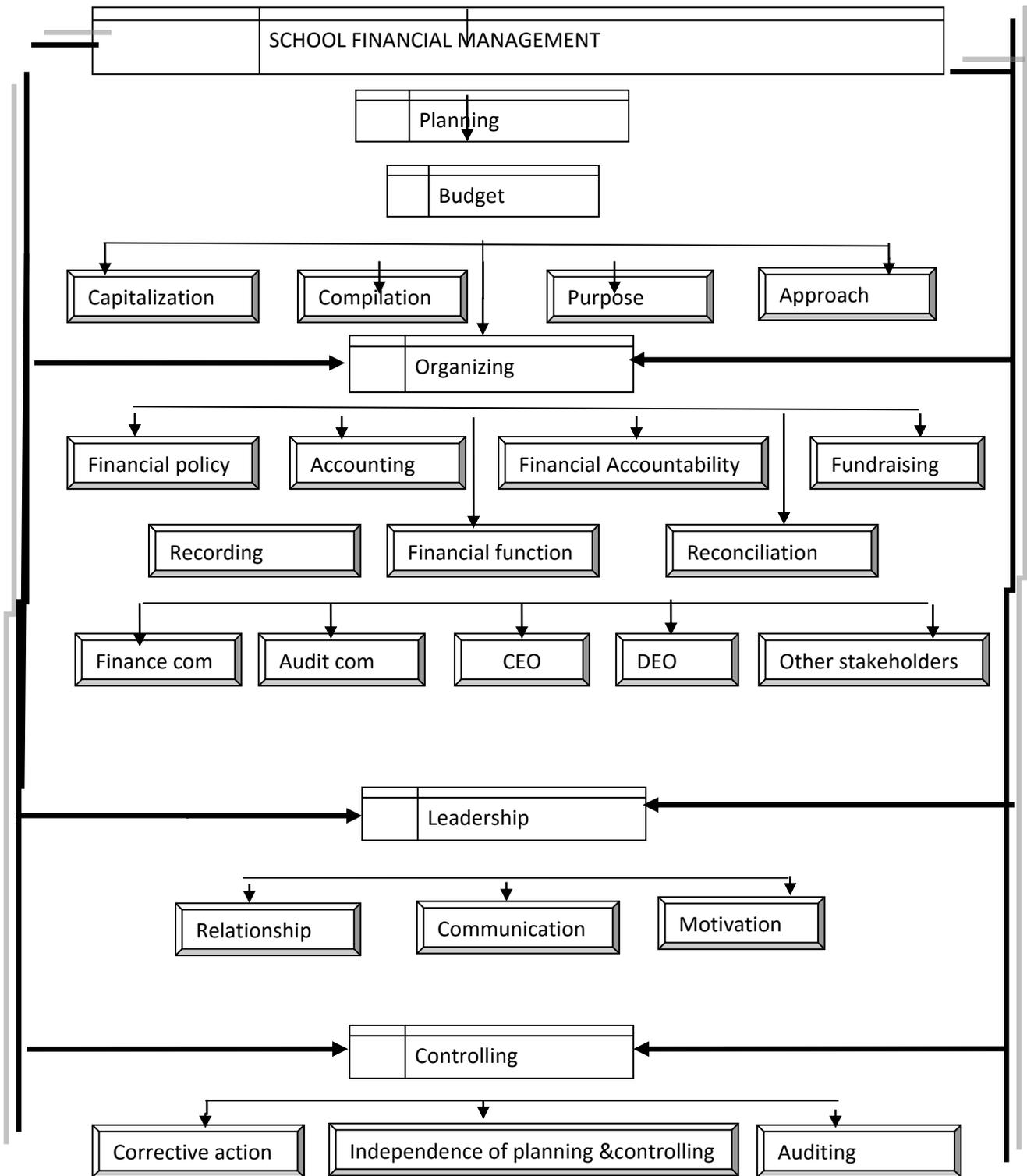


Figure 2: Financial management process model in public secondary school

Source: Berkhout and Berkhout (1992)

According to Otieno, (2013) budget is perhaps the most chosen course of action or inaction by the management and staff across all sectors. Management at all levels within the public, private and donors have used the budgets as their shield or excuse when confronted or challenged about any decision. A budget is a key management tool for planning, monitoring and controlling the finances of an organization. It estimates the income and expenditures for a set period of time for the organization's activities (World Bank, 2010). This means that any organization without a budget, operations/executions may never have a basis for measurement and resource allocation as well as monitoring which could not be effective and efficient. Therefore, head teachers and board of governors are challenged to ensure that budget lines are adhered to and monitoring and evaluations are done on quarterly basis.

UNESCO (2006) substantiates that a budget can serve a number of important purposes, including: Monitoring the income and expenditures over the course of a year (or a specific project time frame), helping to determine if adjustments need to be made in programs and goals, Forecasting income and expenses for projects, including the timing and the availability of income (such as additional grant funds), providing a basis for accountability and transparency. In line with the evolution of societies, budgeting processes underwent a number of changes both in terms of objectives and formats. Budgeting as it is applied today is a product of this evolution as shown below:

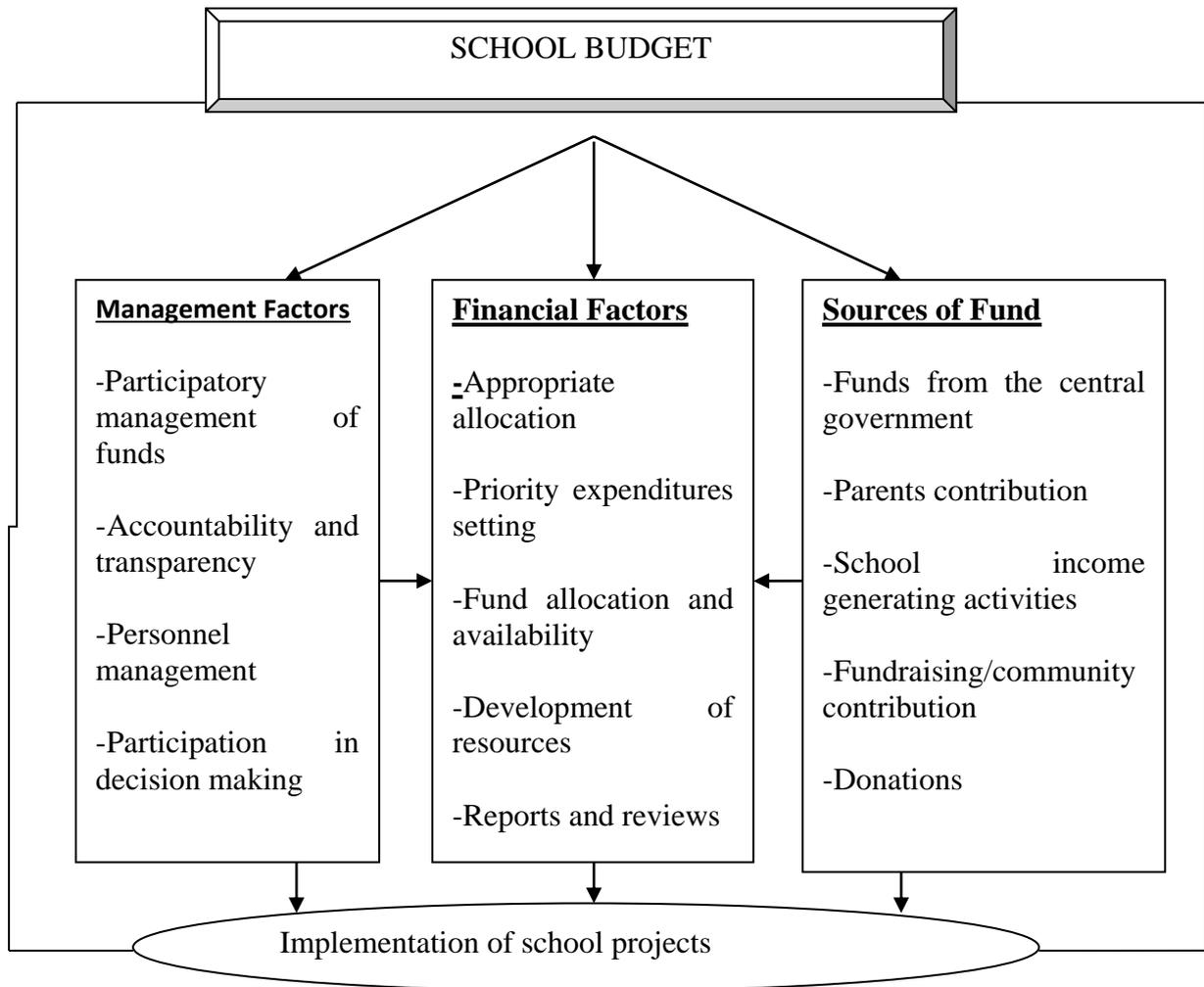


Figure 3: Effectiveness model of the System of Secondary School Budget in Implementation of School Projects, Adopted from (Mgeni, 2015)

UNESCO (2006) further asserts that the Budget Managers of secondary schools need to look ahead, establish priorities and plan the activities in the school. If it's effective and efficiently followed then finances will be well managed by the head teachers. Clear long term plans and priorities bring about effective school financial management which can be translated into quality output from the teachers. It is unlikely that a school has more funds available than it needs.

It is therefore important that clear priorities of spending should be adhered to given the limited funds. The managers should not implement plans that are unaffordable and which will

drive them into straining parents. The development plans drawn should have direct impact on the improvement of education standards in the school. This view suggests that the only means of achieving objectives of a school is ensuring that every plan is executed while strictly observing the financial implication that formed the basis of the plan.

Hansraj, (2007) points out that it is wrong for schools to strain parents by initiating costly projects like the purchase of buses that had no direct impact on the improvement of education standards. He feels that it is high time the principals prioritized the schools' needs by implementing development plans that are less taxing on the parents and at the same time enhance learning. Plans need to have long term objectives. The managers need to carry out the major analysis of the school's current performance and the school situation to determine future needs. A SWOT analysis will help make things straightforward, practical and as such less time consuming. In the SWOT analysis, the managers need to know the strengths and weaknesses of the school and consider the opportunities and threats likely to arise in future for the school.

This suggest that teachers are only meant to deliver from classes situated at the schools' premises. It is kind of opposed to educational trips and seminars that increase students' interactions and boost their confidence to prosper academically. In fact, Hansraj needs to appreciate that initiating costly projects is a planning gap that schools really need to address as a mean of improving the performance.

Hambrick (2004) states that analysis needs to consider the schools environment, internal resources and organizational culture (values, attitudes, relationships, styles, politics etc) as well as the school's performance and outcomes. With such planning and analysis, a proper budget will be put in place. It is this budget that will act as a management tool for planning, implementing and evaluating. With a budget in place, one important function will be fulfilled,

that is provision of a system of control. This is because Kiboyo, (2012) states that budgets represent the financial crystallization of an organization's intentions. He feels that it is through budgeting that a school can decide to allocate resources so as to achieve organizational goals.

However, for a budget to operate it must be acceptable to those who use it, that is, it must be discussed and agreed upon by the implementers. Nyandoro, Mapfumo and Makoni (2013) feel that, to develop a realistic budget, management must predetermine the decision rules and organizational structure that will be used during actual operations. This means that at the time of budget preparation, there must be a concurrent knowledge of the decision rules to be employed by the parties involved so that the budget as management tool is owned and hence easy implementation and this will impact positively of the teachers' performance.

Norman, (2010) indicates that it is important that people within the school system be involved in the budget building. This means that teachers will have a real voice in suggesting what is necessary by way of working conditions, equipment, supplies, books and other items to make instruction most effective. This also means that support staff who clean floors, repair buildings, or do other tasks will also have a voice in suggesting what is needed to do these jobs efficiently. All of these suggestions may not be accepted, but they should be considered. This will bring in maximum delegation as Newstrom and Davis, (2002) feel that the underlying philosophy of financial delegation to schools stems from the application of the principles of good management. Good management requires the identification of management units for which objectives can be set and resources allocated; the unit is then required to manage itself within those resources in a way that seeks to achieve the intended objectives; the performance of the unit is monitored and the unit is held to account for its performance and for its use of funds.

Therefore, there should not be maximum delegation to the school but also within the school, that is, from the head teacher to departments, class teachers and other employees of the school. Such delegation of responsibilities should appear within an appropriate framework. Budget holders should not require authorization from a higher level except for specified exceptions. They should not be unduly restricted by regulations and they should be free to switch expenditure from one vote head to another. Budget holders should know that they should be clearly accountable. If there are any restrictions on their scope of action, for instance a maximum amount for a given expenditure or for virement without need for additional authority, it should be clearly spelt out. Expenditures should be clearly authorized by the person in charge and be traced to the authorized budget (Sanyal, 1996). This view seems to cement the perception that a budget is best if it remains flexible in response to changing conditions that could probably have been unseen during the planning process. However, the more the flexibility of the budget the more the controls are compromised which in turn may have huge consequences on the intended goals of an entity.

Yambo, et al. (2014), asserts that good financial planning provides a good starting point for financial management. Accordingly, Otieno (2013) gives four approaches to planning: He looks at Approach 1 as the rational approach in which the management process follows a cycle, thus this approach analyses Goals, Objectives, Monitoring and Evaluation of Plans Implementation and resources utilization. Approach 2 is the pragmatic approach which she tries to attain the objectives set in small steps depending on the need that has cropped up. This has been the most popularly used method by principals or head teachers in secondary schools because it is flexible and builds on existing strengths and tries to tear down the weaknesses. It mainly concentrates on short term planning. Approach 3 is the entrepreneurial approach in which the managers plan considering the opportunities available and the

resources available to exploit such opportunities. For example, opening up doors to the community to access computer facilities in the school or supplying water to the community using the school water pump will help the school raise funds for other uses and this will help publicize the school extensively and create more opportunities to be exploited. Approach 4 is the lateral approach in which future goals are identified and ways identified which can lead to the achievement of these goals. With planning, therefore, a school may choose any of these approaches depending on the situation in which they are. This view if well implemented is likely to strengthen the relationship between the schools and their respective communities. However, the idea may work well with private schools that largely depend on numbers and hence fees collections to pursue their objectives. It may not make sense to the government schools as they rely on heavily disbursements from the government and this has been the major challenge with has affected the teacher's quality of output.

Therefore, as cited above by various authors budgeting as one of the component of good financial management should be participatory and requires continuous monitoring and evaluation of performance of teachers and head teachers to ensure that there are no deviations of the actual operations from the planned targets and that the funds are put to proper use The institutions goal can be achieved only with the help of effective management of finance which leads to improve teacher job performance. We can't neglect the importance of finance at any time and at any situation.

2.2.2 Accountability and Teachers' Job Performance

According to Adzongo, (2014) accountability is a very recent found term mostly used in day today's administrative policy as well as public law, theory and practice. Accountability originates from financial accounting. It is a tool for tracking records and monitoring books of accounts and evaluating the way school money is spent. Accountability pre-supposes the

behavior of the two main actors- an accountant, who is responsible to give answers and justify his/her decision. The head teacher on the other, who has the obligation to ask questions get explanations and justifications for all the expenditures made by the school during the period. Accountability of funds deals with stewardship for the honesty in using funds belonging to the public. It guarantees the public that the funds have been used in a responsible and profitable manner as intended. The study seeks to examine whether head teachers and school bursars provide financial accountability teachers activities that enhanced their performance. Furthermore, details on school external audit report shall be reviewed to determine the extent to which school management helped to prioritize funding for teacher's performance and academic activities in Mpigi USE program.

Therefore, accountability as cited above is essential to the government in ensuring the funds have been put to proper used and donors of all kinds demand that the government demonstrate financial responsibility in the way the funds are accounted for and it helps in building donor confidence, enhance their reputation and to ensure that the maximum amount possible is used for its intended purpose by the head teacher and those in charged with the responsibility of managing financial resources in the school, thus leading to improved performance.

Wagithunu, et al., (2014) observe that among other factors, the success of any organization depends on efficient and effective management of finances. The general public demand accountability and transparence of funds collected and spent by school head teachers. The task requires a person of high integrity in the profession with the right training and skills to handle money, wide knowledge in specific areas like practices and concepts of financial management, risk analysis, debt management and ability to keep current with school developments. Therefore, demanding for accountability by various stakeholders from school

accounting officers' fosters teacher job performance and subsequently students' academic performance, this creates discipline in financial resources and strict adherence to the budget lines while spending.

Hedger and Renzio, (2010) observes that accountability of funds deals with stewardship for the honesty in using funds belonging to the Public. It guarantees the public that their funds are been used in a responsible and profitable manner as intended. It verifies, legalizes and regulates financial accounts. It ensures that school resources gain or adds value to the general performance of the school. Financial management accountability in an institution depends on internal and external control aiming at improving results. It reinforces transparency and ensures good governance and understanding the way to improve accountability by making every one personality accountable for their actions.

Mailu, (2013) stated that Financial reports usually need accounting and its products and as such an organization's annual report as a platform upon which to build many decisions and activities. Organizations must follow specific rules and formats of presentation for their annual reports and financial statements. The key accounting event for any organization is the publication of the annual report which records the financial performance in a financial period.

The financial reports help head teachers to discuss results, spending and performance against budget, they usually work from management reports, which have been prepared by the school accountants using accounting information systems. Such reports show budgeted revenues and costs for the period or year to date, actual revenue, costs to date and the variances between them (Kotele, 2001).

Therefore, proper accountability facilitates the production of quality reports provided a true and fair view of the schools' academic pursuits, continuity and realization of student's

achievement through teachers' job performance. This builds government trust in the school and assures the government that the funds are put into proper use, with value for money in all the procurements.

Cole & Kelly, (2011) in their study established that organizations may create and adopt a number of statements to communicate the corporation's view on the subject of ethics. They stipulated common issues in business ethics to be included such as accountability (transparency and reporting) business conduct (compliance with the law, competitive conduct, corruption and bribery as well as conflicts of interest). To this they intimate that the existence of a code of practice in ethics, supported by senior management and made a natural feature of a company's culture, will enable better distinctions to be made between what is acceptable business practice and what is sharp practice. It has often been said that leadership by example is the most effective way to improve business ethics. Leaders must therefore be honest and trustworthy with high integrity (even though this is not measurable). To be perceived as an ethical leader, it is not enough to just be an ethical person (UNDP, 2012). The study therefore sought to establish the extent to which Financial Management is reinforced by compliance to ethics and values infused with head teachers that guide the actions of all teachers to promote outstanding performance among learners.

Deegan & Unerman, (2011) at the core of the accounting process is an expectation that accountants should be objective and free from bias when performing their duties. The information being generated should represent faithfully the underlying transactions and events and it should be neutral and complete. However, can we really accept that accounting can be neutral or an objective, (Simson, et al., 2011). An assessment of the effect of financial management on teachers' job performance in selected schools under universal secondary

education in Mawokota South, Mpigi District would thus pursue the objectivity of financial reporting by financial managers towards influencing students' Teachers' Job Performance.

Deegan & Unerman, (2011) submits that although many people might argue that accounting regulations just affect how underlying economic transactions and events are reflected in the financial reports, without any impact on the nature or shape of this underlying economic reality, there is a considerable body of evidence which demonstrates that accounting regulations have real social and economic consequences for many organizations and people as well as schools. Berk & Demarzo (2008) concurs with Deegan and Unerman (2011) view asserting that investors, financial analysts, managers and other interested parties such as creditors rely on financial statements to obtain reliable information about a corporation especially by accessing the income statement, the balance sheet and the statement of cash flows.

Therefore, accountability forms the cornerstone of performance management of resources in an organization. Key stakeholders' expectations of future accountability is very key but some head teachers and their bursars find it very difficult to give genuine accountability and ensuring value for money and this has affected the quality of output.

2.2.3 Internal Audit System on Teachers' Job Performance

Wawira, (2013) reveals that since schools are public agencies, their raising and spending of funds must be reviewed and audited on a yearly basis determined by the governing and according to the Financial Management Act 2015. The head teachers need to be knowledgeable with accounting procedures and processes so as to management financial resources of the school efficiently and effectively to the expectations of the key stakeholders.

Thinguri, (2014) asserts that the head teacher is regarded as the chief executive officer, a policy maker, policy executive, educational manager and administrator.

The head teachers as accounting and supervising officers are fully responsible for all financial transactions in the preparation of financial reports for the school and any irregular accounting needed by the government, parents and teachers.

The head teacher has an important role of improving school infrastructure using the funds provided by the Ministry of Education and Sports, parents or donors. The success of a head teacher in the development of school infrastructure depend on his ability to manage school funds. A head teacher who has the responsibility to manage school infrastructure will require knowledge of financial accounting, budgeting, procurement, record keeping and auditing.

Therefore, organizations where the head teachers uphold the internal audit systems have come up with proper budgets and authentic accountability provided to the MoE. Agadife, (2006) submits that internal controls refer to “the duty of head of department to ensure that financial management of the department is so organized that proper supervision is exercised over the work of subordinates”. This highlights the responsibility that awaits any head teacher if the school mission, vision and objectives will be achieved and that the Head teacher should never shy away from this responsibility.

Agaoglu, (2005) notes that the total sum of money provided by the government and fees from students collected in the school and any other funds from external sources should be properly managed to meet the budgeted plans. The headmaster, accountant –in-charge, the Board of Governors and other senior staff come together to compile such financial estimates on both revenue and capital accounts as may be needed from time to time by management of the school. The accountant-in-charge would ask officers to provide their budget estimates,

financial and other relevant information for compilation of the main budget estimates of the school. Therefore, this enables school management to come up with a realistic budget which is a work tool in proper resource management and meeting the key priority areas which include the teachers' remunerations. This practice aims at ensuring that no single person dominates the budget planning process and serves to kill conspiracy that would arise if just a few members were responsible for the budget process. Thus, all elements of falsifying needs assessment and costing may easily be overcome by opening up for the participation of all members.

These are measures put in place in order to safeguard the use of cash, cheques and other negotiable instruments in the school. All bank drafts received should bear the name of the student, class, amount paid, and the name of the school. The accountant should issue receipt to students after receiving the bank draft to indicate that they have paid such amount. The accountant –in-charge gives authority to the cashier to accept any other payment that is not done through the bank to ensure that there is proper accountability for such monies received (Ochieng & Magak, 2013). This however is just a control and its relevancy hinges on the supervisor's ability to execute routine compliance checks as regards the cash recording documents as well as regular reconciliations of all records of finance.

Eze, (2008) states that no school account should be accessed by a sole signatory and that at least two signatories would offer some confidence to the stakeholders that the school funds are managed rightly and honestly. He recommends that the headmaster and the accountant-in-charge should be among the mandatory signatories to the school account. No account opened in the names of the school should be overdrawn as this condition and leverages lures the school authorities into unplanned expenditure.

The administrator must advise the bankers in writing of any alterations in the conditions of operating accounts that may be required by the financial regulations of the board of governors. An account must be opened as the main account for the day to day operations of the school. A second account must be used for the receipts of government fund a third account for monies received from local and other and other partners abroad (Eze, 2008) as a control tool, with various accounts for various sources

Chetambe, (2013) asserts that the goal of financial managements is to ensure efficiency, accountability and transparency in the public sector. He adds that all these cannot be achieved without the initiation of internal check in senior secondary schools since internal checks facilitate the breakdown of laid down procedures so as to avoid the inefficiencies and to establish a free flow of work, thereby reducing the possibility of fraud and errors. This assertion cements the view that effective financial management is an integrated function that encompasses all aspects including the controls whether physical, financial or otherwise regarding the finance function.

Hansraj, (2007) refers to internal check as the aspect of management which is exclusively concerned with prevention and early detection of errors and possibility of fraud. It therefore involves the arrangement of book-keeping and other clerical duties in such a way as to ensure that; One person's work will be a check on others (segregation of duties), No single task is executed by only one person from the beginning to the end and the work of each personnel engaged on a task is subjected to an independent check in the cause of another person's assignment.

Like internal check, internal audit ensures that frauds, embezzlement and errors are determined. Makoni, (2013) defines internal audit as an independent appraisal activity within an organization for the view of operations as a service of management. The existence of

internal audit function is a form of control in an organization which provides assurance to management that the internal accounting controls are operating efficiently and reliable financial information is generated. It also provides assurance as to the effectiveness of management controls which is one of the key factors in performance measures in an institution. However, internal auditing or the auditing function alone may not sufficiently and single handedly eliminate fraud. Engaging staff of moral behavior and leaving within their means as well encouraging staff to be honest may go a long way in achieving the key objectives of the internal control system.

Therefore, the need for internal audit system in a school is necessary as it helps to ensure that management policies and directives are properly adhered to and protection of multitude of losses ranging from embezzlement to careless use of materials, inefficient workers misuse of scholastic materials is minimized. Allen Pizzey, (2001), sums up internal audit system as a term given to the whole system of controls existing in an organization, which has been set up to ensure that the accounting records are accurate and reliable, and that the assets of the organization are adequately protected. However, the element of internal audit system is not upheld in most head teachers which could be due lack of understanding of the value of internal audit system in proper resource management.

It's imperative therefore, that the head teachers should adopt the internal control system as it assures that revenues received are properly recorded and no expenditure is made without proper authorization. Thus, it attempts to see that activities are in line with the plan and that the goals of the organization are pursued appropriately.

2.3 Summary of Literature review

Based on the review of related literature, Financial Management is no doubt a crucial area with regard to the overall school performance as well as fostering individual performance of staff. This is because effective financial management translates into high employee motivation and hence may subsequently trigger positive results from staff. The responsibility of managing school financial resources on the other hand has been found to vest heavily in the hands of the Head teacher with close subordination of the bursar or any other designated employee. Various scholars have however intimated on the fact that head teachers are mainly appointed from the lot of classroom teachers who excel in their teaching subjects, rather than management of financial resources of the school. However, there exist no empirical studies pointing the extent to which the classroom teachers have performed once appointed to be head teachers especially with regard to financial management in a school.

The key issues of remuneration in government aided schools being handled by the government leaving the school administration with just the responsibility of paying allowances, infrastructural development does not promote participatory decision making.

This implies a need to find out other factors responsible for the ever-declining teachers' job performance in universal public schools. Thus, this necessitated further research to examine the key factors hindering teachers' job performance with view of transforming the education systems.

The literature revealed that the work of the head teacher has become complex demanding appropriate skills, knowledge and attitudes that would enable them work effectively. The literature reviewed in this chapter included the financial management and head teachers' competence outlining the management of school finances, budget preparation programmes,

accounting for the finances, monitoring and evaluation of expenditures and appropriate record keeping procedure. The literature review also portrays that head teachers' administrative experience, academic qualification, exposure to training in financial management, availability of finances, budgeting and providing financial accountability are limited and thus this study tried to fill in this gap. Finally, there appears to be no empirical evidence to the extent to which financial management influences teachers' job performance. Therefore, the study through the objectives and research questions aimed at closing this gap.

CHAPTER THREE

RESEARCH METHODOLOGY

3.0 Introduction

This chapter presents the research methodology which includes the research design, study population, sample size and selection, sampling techniques and procedure, data collection instruments, data quality control (validity and reliability), procedure of data collection, ethical considerations, limitations and measurement of research variables.

3.1 Research Design

Mugenda and Mugenda (2003), defines a research design as the scheme, outline or plan that is used to generate answers to the research problems. A research design can be regarded as an arrangement of conditions of data collection and analysis in a manner that aims to combine relevance with the research. The study adopted a descriptive research design which, according to Cooper and Schindler (2003), involves surveying people and recording their responses for analysis. Within the descriptive research design, the study incorporated both quantitative and qualitative research approaches to understand better the relationship between two study variables. The descriptive approach is relatively cheap and easy to implement and can yield results in a short period of time (Onanda, 2015).

Both qualitative and quantitative techniques were used in collecting and analyzing data because they supplement each other. The qualitative approach was employed to help in the generation of non-numerical data while the quantitative approach was useful for generating quantitative data. Both approaches are considered useful as they enrich the study methods (Danish and Usman, 2010). Quantitative research approach was used in order to generate quantifiable data so as to explain the relationship between financial management and

performance. Also, qualitative data was collected so as to capture views and opinions of respondents with regard to financial management and teacher job performance in selected public secondary schools in Mpigi District Mawokota South. The use of both qualitative and quantitative methods is also recommended by Amin, (2005) as an important form of triangulation in a study that involves a large number of people. With the help of quantitative approaches, it was easy to have a clear and scientific view on the options by having them on the questionnaires and analyzed using Statistical Package for Social Scientists (SPSS).

3.3 Study Population

Mugenda and Mugenda (2003) states that a target population is the theoretically specified aggregation of study element. The study population constituted mainly 7 USE schools in Mawokota South – Mpigi district, (UBOS, 2016). The units of analysis were head teachers (14), bursars' 14), BOGs (49) and HODs (14) making a total of 91 as the study's target population. This study population was selected because they were presumed to have objective information on financial management, directly involved and accountable for school finances which influence the teachers' Job Performance in the respective schools.

3.4 Sample Size and selection

A sample is a set of respondents selected from the target population for purposes of a survey (Kombo & Tromp, 2006). It is a sub set of the total population that could be studied. The study utilized a sample of 75 respondents drawn from 91 members employed in various capacities at schools that constitute the study population. The respondents fall under Head teachers, school bursars, BOGs as well as HODs. The sample size was arrived at using Yamene, (1967) formula who observed that with a target population of 91, a sample of 75 is deemed sufficient in representing such study population

The formula is given as below;

$$n = \frac{N}{1 + Ne^2}$$

Where

n = the sample size,

N = the target population

e = the standard error at 5% level of precision

$$\text{Thus } n = \frac{91}{1 + 91(.05)^2} = \frac{91}{1.2275} = 75$$

3.5 Sampling Techniques

Simple Random sampling was used to single out 4 schools out of the 7 that are government aided in Mawokota South. Stratified Random sampling and Simple Random Sampling techniques was used to come up with the study population and subsequently 75 respondents were selected from a population of 91 to arrive at the sample size of the study.

3.6 Types of empirical data

The study used two types of empirical data that is primary and secondary to answer the research question in (chapter 1.3) and to achieve the objectives of the study (chapter 1.4). This data helped to explain the effect of financial management on performance of Universal Secondary schools in Mawokota South Mpigi district.

3.7 Data collection sources

Primary and secondary data sources were employed in the study. Primary data was collected by interviews and questionnaires. Secondary data was obtained from review of the school records, reports from the Ministry of education and reports on the related topic under the study.

3.8 Primary source

3.8.1 Interviews

An interview is where the researcher used a face to face interaction to exchange views (Amin 2005). The study used (both open and closed questions) to interview 12 selected participants which included; head teachers, bursars, and board of governors. The purpose of this selection was to capture a cross section of information from key informative managers who are involved in financial management in the school. They a vailed information on the key components of financial management, internal audit system, budgeting and on performance output, productivity and efficiency which supported the study in coming up with the realistic findings.

This method provided first-hand information and it generally gave the researcher detailed orientation with the participants. It reduced foreign influences on responses and allowed for collection of seemingly sensitive information, for probing and clarification where information seemed unsatisfactory or inconsistent. However, the method was tiresome and given the fact that most participants were always busy on routine activities, the method proved to be more inconveniencing. In this case, use of questionnaires was appropriate.

3.8.2 Questionnaires

The questionnaire is defined as a pre-formulated written set of questions to which respondents record their answers usually with closely defined attitudes (Sekaran 2003). The Questionnaires were distributed to the head teachers, bursars, and heads of department and directors of studies who were required to respond to the questions in writing. The questions asked covered all the variables of the study with each variable appearing under a different section. (Amin, 2005). Mugenda and Mugenda, (1999) content that questionnaires enable respondents to answer without bias, are low cost and can conveniently reach many respondents in a short period of time.

Questionnaire was used to obtain information from the respondents, it contained structured questions using a five Likert scale. The respondents were asked to complete the questionnaire themselves (Sekaran, 2003). This method was most appropriate instrument to collect information from the targeted population because they are scattered in different schools.

The secondary data was obtained through literature review from the MOE annual reports over the years addressed in the scope, Mpigi district education reports, journals as well as library searches.

3.9 Data collection instruments

The study used both primary and secondary data. Primary data was obtained from the field using the data collection instruments of structured Self-administered questionnaires (SAQs). The interview guide was used to conduct interviews with the target respondents by meeting them and asking questions of which the researcher recorded all the responses. The interview was structured to include questions on each study objectives. This instrument was chosen due

to their ability to collect a large volume of data from reasonably a large sample in a short time period in an efficient manner.

3.9 Data management and analysis

According to Sakaran (2003), data analysis is the process of systematically applying statistical and logical techniques to describe, summarize and compare data. Data was converted into numerical codes and SPSS for analysis, data was described using descriptive statistics. It was then organized and presented in table to describe the Behaviour of the data.

3.9.1 Quantitative data analysis

Quantitative data was collected, checked for completeness and internal consistency. This data was then sorted, edited and coded and entered in statistical package for social scientists (SPSS), under the descriptive statistics, data was summarized, organized and analyzed using tables that provided numbers and percentages. The primary statistical data was analyzed scientifically and correlated using Pearson coefficient to establish the relationship between financial management and performance of teachers. This was used compared to other methods of data analysis because it is suitable in analyzing the relationships between the two study variables.

3.9.2 Qualitative Data Analysis

The researcher collected qualitative data which was cleaned and coded to give it meaningful patterns as recommended by Sakaran, (2003), who states that after data has been obtained through interviews and other secondary sources, it needs to be analyzed through editing, handling of blank responses, coding, categorizing similar responses and quotations from respondents, creating data files and programming. The information from the interview was analyzed and quoted with permission from the respondents. The questionnaires and the

interview guide were pre-tested before; real exercise began to ensure that they were able to collect the required information.

3.10 Reliability and Validity

The reliability of the data was ensured through testing the data collection instrument for the reliability of values (Alpha values) for each variable under study as recommended by (Cronbach, 1946). Alpha values for each variable under study should not be less than 0.6 for the statements in the instruments to be deemed reliable Sekaran, (2001).

Consequently, all the statements under each variable were subjected to this test and only those proven to be above 0.6 were included. The validity of the data collection instruments was done with the help of experts (the Researcher's Supervisors) to edit the questionnaire. The researcher forwarded the structured questionnaire to the supervisor for review and ensure that the key aspects concerning the study variables are captured. Thus, there searcher used the formula below to compute content validity index;

$$\text{Content validity index (CVI)} = \frac{\text{No. of items declared valid}}{\text{Total No. of items in the instrument}}$$

If the overall Content Validity Index of the instrument is greater or equal to 0.7, then the instrument should be accepted as valid (Amin, 2005).

Table 3.1: Reliability statistics

Objectives	Number of questions	Alpha Values
Budgeting	9	0.966
Financial Accountability	7	0.869
Internal audit system	8	0.806

Source: Field Data (2018)

The instrument that was used during this study was reliable because all the items in different section of the questionnaire had alpha greater than 0.8 as per Amin, 2003, where he considers such an instrument reliable.

3.10.1 Validity

The validity of an instrument refers to the ability of the instrument to collect justifiable and truthful data (Odiya, 2009). This research used the expert review of the tools in assessing performance in selected Universal secondary schools in Mpigi district.

3.11 Ethical Considerations

According to Resnik (2011), there are several reasons for the adhering to ethical norms in research. Norms promote the aims of research, such as knowledge, falsifying or misrepresenting research data, promote the truth and avoid error. The following issues were considered:

- I. A letter from the University introducing me to the institutions where the researcher collected data was obtained from the Faculty of Agriculture, Uganda Martyrs University.

- II. Permission was sought and obtained from relevant authorities in the school before the researcher was allowed to supply out questionnaires and conduct interviews with the relevant authorities.
- III. Throughout the research, the researcher sought informed consent from all the respondents that took part in answering the questionnaires and interviews. Confidentiality of information gathered from the school and individuals was guaranteed at all times.
- IV. References of all secondary school materials in this research and their sources were cited. The researcher explained the research and its intentions in advance to the authorities and respondents so as to ensure confidentiality. The names of individuals who gave their views in this research were not revealed unless they give permission to the researcher to do so .An explanation of the research and its intentions was given to respondents in advance so as to ensure confidentiality.

3.12 Limitations of the Study

The research study had the following Limitations:

a) Study area

The study was limited to only financial management in government schools of Mawokoto South County in Mpigi district and other schools and counties were not considered. Thus investigations into other classifications of institutions such private schools may yield seemingly different results because of the various differences in executing the Finance management function.

b) Choice of the variables

The study conceptualized financial management on budgeting, accountability and internal control systems. There are other key considerations that influence effective financial management in government aided school for better performance. The teachers' job performance is only limited to Efficiency, Productivity and Quality of output as a basis to measure the teacher's performance as per this study.

c) Non-response and resistance from the respondents

The respondents due to uncalled for fear, made some respondents especially the head teachers and bursars not to be ready to give information about the challenges encountered in financial management and performance that may cause panic that it might backfire on them or lest they may face repercussions. However, this was countered by re-assurance and also by interviewing some financial committee members around and key informants around to minimize the biases, which could arise.

3.13 Conclusion

The chapter discussed the methodology and the design that were used to collect data. The instruments used, the way of presentation analysis and discussions, form the basis on which chapter four will base. Even though there are limitations, the methods of data collection, analysis, and interpretation, generally resulted in reliable conclusions. Therefore, in the next chapter, the findings from the field, and records based on objectives and questions are presented and analyzed.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF FINDINGS

4.0 Introduction

This chapter presents the discussion, analysis and interpretation of the findings. The main objective of the study was to examine the effect of financial management and teachers' job performance in selected Universal Secondary schools in Mawokota South –Mpigi district. The analysis was both qualitative and quantitative, based on the major variable, on financial management and teachers' job performance with their dimensions under the study.

4.1 Response rate

This section presents the response rate per category of respondents included in the study. The study sought to cover 75 respondents through SAQs. Out of the 64 questionnaires administered, 64 were completely answered which represents 85.3% response rate ($64/75 = 85.3\%$). The researcher considered this rate sufficient based on Mugenda & Mugenda (2003). Baruch & Holtom (2008) assert that a response rate of 60% of administered questionnaires is sufficient in representing the sample size constituting the study. Therefore, 85.3% was good response for the study and suggest that the survey results were representative of the survey population. The quantitative data presented in this chapter, the researcher undertook interviews with 8 key informants who constituted 2 head masters, 2 bursars, 2 member of the school management committee and 2 members of the board of Governors. Their responses are summarized in the following subheadings.

4.2 Background characteristics of the respondents

To establish the background characteristics of the respondents in relation to the study objectives; the researcher examined the gender of the respondents, their age, highest level of

education and their working experience. The results of the enquiry revealed the following feedback presented below.

4.2.1 Gender of respondents

This section examines the genders of the respondents which was categorized as males and females using descriptive statistics and are presented below.

Table 4.2: Gender of the respondents

Gender	Frequency	Percent (%)
Male	35	54.7
Female	29	45.3
Total	64	100.0

Source: Field Data (2018)

The results from figure 4.2 above indicated that majority of the respondents were males as compared to the females. This is clear indicator that male staff are more flexible and can work for longer schedules given their limited core activities and responsibilities at home hence more preferred to woman staff. This observation supports (UBOS, 2016; UNESCO Report, 2016) argued that male staff are likely to work for long hours since they naturally have little cores responsibility that holds them back unlike their women counterparts. Therefore, the performance of male staff in schools is more consistent and un interrupted as compared to female staff although this does not mean that female are not performance because in most cases female staff are more committed than male staff.

4.2.2 Age of respondents

This section examines the age of the respondents which was categorized as 25 years and below, 26-30 years, 31-35 years and above 35 years, the results of the findings were analyzed as shown on the table below.

Table 4.3: Age of the respondents

Age	Frequency	Percent (%)
< = 25	9	14.1
26 – 30	30	46.9
31 – 35	20	31.3
> 40	5	7.8
Total	64	100.0

Source: Field Data (2018)

The study results revealed that majority of the respondents (46.9%) were aged between 26-30 years, the (31.3%) are within 31-35 years and (7.8%) were above 35 years. These results show that most of the staff employed by the various schools in Mpigi district are still young, energetic, focused with zeal to achieve more quality output and perform their jobs to propel students' performance which can be seeing the national examinations (UCE and UACE) results. The findings are in agreement with (UBOS,2014) states that majority of the Uganda's population was within the economically active age bracket of 18 to 64 and that the Government of Uganda and the Private sector needs to scale approaches to growing employment creation to absorb the employable youth among the unemployed population.

4.2.3 Highest level of education

This part examines the education level of the respondents which was categorized as Masters, Degree, Diploma, Certificate and others and the results were analyzed using descriptive statistics and are presented below.

Table 4.4: Highest Level of education of respondent

Qualifications	Frequency	Percent (%)
MA/MED/MSC	5	7.8
BA/BSc.	54	84.4
Diploma	5	7.8
Total	64	100.0

Source: Field Data (2018)

The results indicated on table 4.4 shows that the highest percentage of staff were graduates. This means that teaching or managing secondary schools requires the teachers who are graduates with relevant degrees to perform their work more effective and efficient. The findings are in agreement with Maile, (2015) who observed that lack of technical ability among teachers and administrators to execute their roles and also engage into research is a key hindrance to achieving satisfactory levels of performance. UNESCO (2016), adds that lack of the right skills leads to failure in lesson preparation process, weak monitoring of school attendance for teachers and consequently affects the teaching and learning process and that lack of proper guidelines on the monitoring and evaluation process in universal secondary schools lead to poor Teachers Job Performance.

4.2.4 Work Experience at school

This section examined the duration respondents served the school and the results were analyzed using descriptive statistics as shown below.

Table 4.5: Working Experience

Experience (Yrs.)	Frequency (%)	Percent
1-5	49	76.6
6 - 10	15	23.4
Total	64	100.0

Source: Field data (2018)

The findings in the table above show that majority of the respondents have served the schools for less than 5 years implying a high labor turnover in those schools which could be attributed to poor financial management and policies or the teacher transfer policy by the ministry of education in secondary schools in Mpigi district and this negatively affects performance, the budget aspect in relation to staff remuneration in schools should consider the duration a teacher has served the school whereby salary increment should be attached to length of service in school and the competence which could be through promotions.

4.2.5 Main source of funding for the school

Adequate financial resources are essential for the smooth running of the universal secondary schools and any other institution. For many developing countries very, little resources are allocated to educational sector (WHO, 1994). For the case of Uganda, education sector has no wide range of sources of funding apart from government grant and minimal school fees as show below.

Table 4.6: Sources funding

Main source of funding	Frequency	Percent (%)
Government Grants	59	92.2
School Fees	5	7.8
Total	64	100.0

Source: Field Data (2018)

Adequate financial resources are essential for the smooth running of the universal secondary schools and any other institution. For many developing countries very, little resources are allocated to educational sector (WHO, 1994). For the case of Uganda, education sector has no wide range of sources of funding apart from government grant and minimal school fees as show below. The findings of the study show that the universal secondary schools' sources of funding constitute of two revenue stream, government Capitation grants constituting with higher percentage and school fees with minimal percentage. This response is in line with the USE financial guidelines which stipulate that the government will assume the role of providing funds that run the schools including paying staff salaries and financing development activities through the budget allocations in various financial years based on the Board of Governors submissions. However, this is a clear indication that the USE schools depend mainly on government capitation grant whose release is unpredictable which could negatively affect the performance of schools. This leaves management of these schools with a task of being creative and initiative in developing some local sustainable projects to minimize financial uncertainties in the future.

4.3 Response to Research objectives

To be able to measure the research objectives and subsequently answer the accompanying research questions, the researcher set several questions that the respondents would respond to form a basis for measuring the research objectives and answer the research questions.

4.3.1 Budgeting and Teachers' Job Performance

The objective sought to establish the influence of budgeting on Teachers' Job Performance using planning, forecasting, full participation, workshops, communication, reviews, valuations and control as dimensions of budgeting to teachers' performance. Pearson two tail statistic was performed to determine the existence of a relationship between budgeting and teacher job performance among USE schools in Mawokota South Mpigi district. The result presented in table 4.7 indicate that there is a positive significant relationship between budgeting and teacher job performance with a correlation coefficient ($r = 0.443$ and $p=0.01$). Therefore, since $P = 0.01 < 0.05$, there is a significant positive relationship between budgeting and teacher job performance.

Table 4.7 Correlations between budgeting and teacher job performance

		Budgeting	Teacher Job Performance
Budgeting	Pearson Correlation	1	.443**
	Sig. (2-tailed)		.000
	N	64	64
Teacher Job Performance	Pearson Correlation	.443**	1
	Sig. (2-tailed)	.000	
	N	64	64

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

Source: Field data (2018)

4.3.1.1 Discussion of findings

“Annual budgets are prepared and it is a tool in proper management of financial resources”, This could be attributed to the fact that probably the respective schools engage into budget communication and thus every staff member is aware of the budget matters. The finding is supported by Wambugu (2012) who assert that some characteristic of a good budget includes: participation –where many people are involved when drawing up a budget; comprehensiveness – this is where budget preparation embraces the whole business organization; standards – based on its established standards of performance of the business; flexibility- this allows the budget preparation for changing circumstances; feedback – monitoring of performance of the business organization constantly; analysis of costs and revenues – both cost and revenue are analyzed in the preparation. This can be done on the basis of product line, departments or cost centers in the school such as arts department and science department. Making sense of Wambugu’s assertions seems to suggest that a budget which falls short of any of the aforementioned characteristics will jeopardize the key executions that translate into enhanced teacher’s performance.

“Budgeting process is participatory in the way it is conducted in the school based on the work plan”. This may imply that heads of departments are given chance to participate in the budgeting process by way of submitting their needs that are included in the budget which translates into improved job performance and the result is supported by Agaoglu, (2005) who summarizes the purpose of a budget as assisting systematic planning; quantifying objectives and identifying priorities; coordinating activities and communicating plans within the organization; motivating and increasing the accountability of middle management; authorizing and analyzing expenditure activities; controlling, monitoring, and evaluating performance. Brigham &Houston (2007), stated that in an education organization; the financial administration activity means bringing all possible input from staff, parents,

students and the community together to render the service of quality education and that organizing of school finances should include aspects such as drawing up a school financial policy; setting up a structure within the school to handle administrative and financial matters; delegating certain functions to clerks, heads of departments and the treasurer as well as coordinating activities.

Interviews were conducted on the budgeting process, out of 8 respondents, 5 affirms that the process starts from the junior (lower) level employees who submit in their inputs to their supervisors (departmental heads) and then throughout to the budget committee which merges the various inputs into a master budget and 3 respondents objected to the process submitting that usually the top authorities simply impose the budget to the juniors. As a result, some items that are crucial to students learning go unbudgeted which creates gaps that in the end deny teachers the best atmosphere in performing their jobs. This submission from the interview showed misconceptions as per the views from the respondents to the questionnaire in line with budget process that is participatory as it engages all stakeholders in a school setting

“Budgeting workshop involves forecasting to come up with the proper annual school budget”. This links to the fact that during preamble to the current year budget, the previous budget is considered to be immense importance in guiding the entire process. This view is supported by (Kahavizakiriza, et al., 2015) who asserted that, planning is a vital component of effective school financial administration and that the planning of school finances usually begins with the drafting of a budget,, in line with the above, Otieno, (2013),noted that a budget is the mission statement of the school expressed in monetary terms while Yambo, Odhiambo, &Odera, (2014) argued that budgeting is an ongoing and dynamic process that is typically marked by regular phases, such as, planning, needs assessment and priority setting.

Therefore, effective planning of resources is paramount in schools as this is associated with improved teachers' job performance in various areas.

Interviews from 8 participants revealed that the budget was not effective in harnessing school objectives as 6 of the participants were unsatisfied with the entire process and preamble to the budget. They observed that the budgets were sound practical given the bureaucratic tendencies that manifest in the budgetary management function. They plan but they have no control because the release of funds from the ministry cannot be predetermined thus affecting the implementation of the budget which in a long run affects the performance of teachers. Thus 6 against 8 seem to suggest the areas of variation that needs to be given attention so as to close the gaps and ensure all parties are satisfied since the minority groups are unsatisfied with budgeting process and implementation.

“The school conducts routine review and monitoring of the budget and the related expenses”. This could be linked to the fact that teachers are usually made aware of the budget monitoring process that the schools pursue and some teachers are part of the monitoring team especially the head of departments. This observation is in line with Eze (2008) who states that leadership in financial administration involves three aspects: sound relationships, communication with all stakeholders and internal concerned with school finances adding that “harmonious collaboration between academic and administration staff is a prerequisite for successfully achieving financial objectives.” Eze E., (2008) further argued that good communication would ensure that each staff member who is involved in school finances would be informed about authorizations for various expenditures, knowledgeable on financial procedure, basis for major expenditures, type of reports produced, which offices are submitted and the feedback on the financial performance. This enables the teachers to have

the sense of belonging and own the decisions made by the head teacher and other committees on various activities related to school development and performance of teachers.

“The school conducts evaluation and control of the budget through performance report”. This may probably imply that teachers and other members of staff are usually made aware of the performed activities and even performance reports issued. This observation is in line with Oche (2009) who asserts that in most times a head teacher should be encouraged to prepare a budget for the school programme to run effectively so as to use the funds available maximally for the benefit of students and the school capital development. He adds that there should be prudent management to ensure appropriate contingency in the budget but not in so far as it leads to a substantial under-spending or over spending of the financial resources at hand and that should be guidelines to review regularly, question their cost effectiveness and monitoring the budgetary expenditure and variances in the budget.

Interviews were conducted with the head teachers, bursars and board members and the results revealed that much as the budget and finance committees make, reviews, monitoring and controls on the budget, the evaluation reports are not shared with those involved in the budgeting process hence their involvement only ends in the submission of their requirement and no representative in the evaluation and monitoring committee. This may not bring positive feedback as appraising the performance excludes the key parties in fostering students’ performance and general performance of the school on other areas.

“Budgets are used as a communication medium for organization plans and objectives”. This could be probably associated with the fact that the various stakeholders in a school especially teachers draw their budgets to inform their performance objectives. The findings are supported by Otieno, (2013) who observed that the budget is perhaps the most chosen course

of action or inaction by the management and staff across all sectors. Management at all levels within the public, private and donors have used the budgets as their shield or excuse when confronted or challenged on any decision. A budget is a key management tool for planning, monitoring and controlling the finances of a project or organization. It estimates the income and expenditures for a set period of time for the project or organization (World Bank, 2010). This could mean that any organization without a budget, operations/executions may never have a basis for measurement, resource allocation and monitoring maybe very hard to achieve. UNESCO (2006) further contents that a budget can serve a number of important purposes, including: Monitoring the income and expenditures over the course of a year (or a specific project time frame), helping to determine if adjustments need to be made in programs and goals, Forecasting income and expenses for projects, including the timing and the availability of income (such as additional grant funds), providing a basis for accountability and transparency.

Interviews were conducted to explore budgets as a communication tool, 3 participants asserted that they always participate in the budget discussions of their respective schools given their positions as accounting officers or senior administrators and this makes them automatically qualify to be members of the budget committee. They engage into various discussions regarding budgeting of the school. The bursars and head teachers are responsible with consolidating the various budgets from individual units into a master budget with help of the school budget committees. The other 5 members disagreed that they hardly take part in such discussions but find themselves answerable to the budgets they have not participated in its development. This may sound alarm bells as the budget process in USE schools appears to a mere rubber stamp than a tool for planning and effective communication hence an account for the unsatisfactory students' performance in such schools and high staff turnover.

“The school budget considers all scholastic teaching materials to facilitate effective teaching and learning”. This could probably be attributed to the fact that the core function of a school is teaching and learning and hence the necessary aiding logistics have to be a first priority while executing the school budget. This view is in agreement with Norman, (2010) who argued that it is important that people within the school system be involved in the budget preparation. He adds that teachers will have a real voice in suggesting what is necessary by way of working conditions, equipment, supplies, books and other items to make instruction most effective. This clearly mean that support staff who are involved in other administrative activities will also have a voice in suggesting what is needed to do these jobs efficiently for the common goal of the school.

“The budget includes plans for financing capital developments in the school”. This response may be linked to the general view perceived that the school budget should as well encompass all aspects of the school including financing capital developments. This view is supported by Hansraj, (2007) who pointed out that it is wrong for schools to strain parents by initiating costly projects like the purchase of buses that had no direct impact on the improvement of education standards. Hansraj (2007) feels that it was high time the head teachers prioritized the schools’ needs by implementing development plans that are less taxing to the parents and at the same time enhance learning and that plans need to have long term objectives.

“Budgeting enables prompt funding of students various activities i.e. debates, field trips, and educational materials”. This implied that the various stakeholders in school budgeting appreciate the relevance of budgets in harnessing school objectives. This observation opines with Agaoglu, (2005) who summarizes the purpose of a budget as assisting systematic planning; quantifying objectives and identifying priorities; coordinating activities and communicating plans within the organization; motivating and increasing the accountability of

middle management; authorizing; controlling, monitoring and analyzing expenditure; and evaluating performance. Brigham & Houston, (2007) states that in an education organization; the financial administration activity means bringing all possible input from staff, parents, students and the community together to render the service of quality education.

4.3.1.2 Other remarks on budgeting from the interviews

In line with budget preparation; 6 interviewees were in agreement that they conduct budgeting exercise annually as the entire process culminated into the annual master budget. This is because the schools that constituted the sample were government aided schools and as such, they had to follow the government policy and guideline on financial management in public sector (Financial Management and Accountability Act, 2015). There was great contradictions when 2 of the participants said they never knew the frequency of preparing the school budgets and even could not tell which budget they were implementing at a particular point in time. There were also mixed feelings on the implementation side when some participants observed that there are monthly, quarterly as well as bi – annual budgets that the schools must come up with, which contradicted the overall annual budget. This implies the budget process is not well coordinated and hence may jeopardize the teachers' ability to perform their work as expected.

Therefore, the study reveals that school heads plan their school budget according to the needs of school and directives with guidelines from the central government like the ministry of education.

4.3.2 Financial Accountability and Teachers' Job Performance

On this objective the researcher sought to establish what head teachers, bursars and heads of departments' responses were in relation to accountability. The findings were as presented in table 4.8 below.

Table 4.8: Correlations Statistics between financial accountability and teacher job performance

		Financial Accountability	Teacher Job Performance
Financial Accountability	Pearson Correlation	1	.649**
	Sig. (2-tailed)		.000
	N	64	64
Teacher Job Performance	Pearson Correlation	.649**	1
	Sig. (2-tailed)	.000	
	N	64	64

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

Source: Field data (2018).

From the table above, it is evident that there exists a positive significant relationship between financial accountability and teacher job performance with a correlation coefficient of ($r = 0.649$; $P = 0.01 < 0.05$).

4.3.2.1 Discussion of findings

The school bursar keeps proper records of accounts with support documents for future reference". This means that all cash inflows and outflows in the school are properly supposed and acknowledged through receipts, vouchers and other relevant documents that can prove acknowledgement. The results are supported by Hemming and Potter (2013) who observed that providing accountability verifies, legalizes and regulates financial accounts while to Lima (2011), ensures that school resources gain value for money if they are properly support

with accountability. Thus under cash transactions, events are recognized when cash is received or paid while accrual based systems recognize transaction or events at the time economic value is created, transformed, exchanged, transferred or extinguished and when all, not only cash flows are recorded (Stuart and James, 2007).

“Tracking records and monitoring books of accounts are properly done”. This could be as a result of the guidelines of the public Finance Management and Accountability Act 2005 which calls for recording, monitoring as well as performing routine compliance checks on all institutions that receive and utilize public funds. This position was supported with Adzongo (2014) who stresses accountability being mostly used in day today’s administrative policy as well as public law, theory and practice. Adzongo further submits that it is a tool for tracking records and monitoring books of accounts and evaluating the way school funds are managed. Accountability pre-supposes the behavior of the two main actors- an accounting officer, who is responsible to give answers and justify his/her decision. The other is the head teacher who is responsible over all accountability and justifications of financial resources of the school to the district accounting officers. Accountability of funds refers stewardship, honesty in using public funds. Accountability guarantees the public that the funds have been used in a responsible and profitable manner as intended hence value for money in all activities the school is involved its operations.

“The head of departments gives accountabilities in time for the decision made on each expenditure line”. This is due to the fact that the heads teachers are obliged to inform all the stakeholders about the respective expenditures incurred based on approved budget positions. The findings are in agreement with Hedger and Renzio, (2010) who observed that accountability of funds deals with stewardship for the honesty in using funds belonging to the Public. It gives guarantees to the public that their money funds have been used in a

responsible and profitable manner as intended. It verifies, legalizes and regulates financial accounts. It ensures that school resources gains or adds value to its operations. Financial management accountability in an institution depends on internal and external control aiming at improving results. It reinforces transparency of funds in all the public offices and institutions.

“The School bursar provides financial guidance to the heads of departments on how accountability should be done”. This may be attributed to the entire function of financial management in a school to be hinged on coordination and interaction across departments and the technical people for better results. The results are supported by Mailu (2013) who submitted that financial reports usually need accounting and its products such as an organization’s annual report as a platform upon which to build many decisions and activities. Thus organizations must follow specific rules and formats of presentation for their annual reports and financial statements in accordance with internal public sector accounting standards. The key accounting event for any organization is the publication of the annual report which shows the financial performance over a financial period. Kotele (2001) further observed that financial reports help managers to discuss results, expenditures and performance against budget, they usually work from management reports, which have been prepared by the school accountants using accounting information systems and such reports show budgeted revenues and costs for the period, actual revenue, and the variances which an accountant should be the reasons for the variances and ways to minimize big variances.

“The office of director of studies reviews the teachers’ schemes of work for efficiency and effectiveness”. This is linked to the reasoning that teachers may be lacking self-supervisions and hence need for close monitoring to enable them perform. Thus, checking their schemes of work is a way of keeping them motivated to do what is expected of them as a professional.

This view was supported with Cole & Kelly (2011) in their study which established that organizations may create and adopt a number of statements to communicate the corporation's view on the subject of ethics. They stipulated common issues in business ethics to be included such as accountability (transparency and reporting) business conduct (compliance with the law, competitive conduct, corruption and bribery as well as conflicts of interest). This puts emphasis on the existence of a code conducts and practice in ethics, supported by senior management natural feature of institution's culture, what is acceptable in business practice.

“The head teacher annually provides reports to the school management committee about the school performance”. This is linked to the fact that the head teacher is obliged to offer an account regarding the performance of the school to the respective stakeholders. The study finding about this statement was in agreement with Wagithunu, Muthee & Thinguri (2014) who observed that among other factors, the success of any organization depends on efficient and effective management of finances. As such, the general public demands accountability and transparency of funds collected and spent by school managers. The task requires a person of high integrity in the profession with the right training, skills, experienced to handle, specific areas like practices and concepts of financial management, risk analysis, debt management and ability to be creative and innovative in widening the school's revenue base.

“For every item purchased in the school, there is value for money against the intended purpose and procurement methods”. This is as a result of paying vast respect to the accountability framework in public institutions and that once a party faults the principles of corporate governance; such people are held responsible as individuals. The results are supported by Hedger and Renzio, (2010) who submitted that accountability of money deals with stewardship for the honesty in using public funds. It guarantees the public that their

funds have been used in a responsible and profitable manner as intended. Financial management accountability in an institution depends on internal and external control aiming at improving results and thus reinforces transparency of funds in all the public offices and institutions which still calls for head teachers' integrity.

However, the interviews on accountability of school finances, showed that the participants especially the head teachers were quick to submit that accountability of school funds is ensured through a number of ways some being physical while others were paper based. For example, they asserted that all school funds received are accompanied with issuance of receipts as well as corresponding entries in the cashbooks. They added that vote books, goods received notes, Local purchase orders were always executed once activities related to their relevance surfaced. They further submitted that requisition notes were always in place for managing stationary and other scholastic materials, prudent store management practices were being practiced, strict internal controls as well as physical verifications of works done.

Finally, they stated that termly and annual reports were being produced to give an overall summary of accountability issues and that the entire process is subject to an audit which strives to ensure compliance to policies and procedures as well as offering an independent examination of the school accounts. However, some bursars were reported for being coerced into making express payments and suffocation of several budget lines to individual interests of the head teachers among others. They also observed that the head teachers often fault the procurement guidelines by qualifying themselves as suppliers of various items to the schools at noncompetitive terms.

The bursars' arguments concurred with the board representatives who observed that indeed the head teachers overstepped their mandate several times and acted outside the law and as a

result, several schools experienced gross finance mismanagement as a result of the actions of their head teachers which has affected the performance of the school.

4.3.3 Internal Audit system and Teachers’ Job Performance

The third objective of the study was; “To examine the influence of internal audit function on Teachers’ Job Performance. A total of 8 questions were formulated to measure this objective and the associated research question as presented in table below.

Table 4.9: Correlations statistics between internal audit system and teacher job performance

		Internal Audit System	Teacher Job Performance
Internal Audit System	Pearson Correlation	1	.509**
	Sig. (2-tailed)		.000
	N	64	64
Teacher Job Performance	Pearson Correlation	.509**	1
	Sig. (2-tailed)	.000	
	N	64	64

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

Source: Field data (2018)

The results of table 4.9 indicate there is a positive relationship between the internal audit system and teacher job performance with a correlation coefficient of ($r = 0.509$ significant at $P=0.01 < 0.05$).

4.3.3.1 Discussion of Findings

“The school has an internal audit system”. This is due to the fact that respondents were aware of the internal checks performed by the school authorities regarding compliance with funds and other core activities. This position is supported by Wawira (2013) who states that since

schools are public agencies, their raising and spending of funds must be reviewed and audited on a yearly basis as determined by the Governing Act 2005 for purposes of consistence in reporting.

“Auditors normally check for teachers’ lessons plans and other teaching materials”. This may be attributed to the fact that once the teachers submit the aforementioned materials to the departmental heads and the office of the DOS, chances are high that when auditors are going about their work; they will only interact with the DOS’s office and not individual teachers. This idea is in agreement with Chetambe (2013) who asserted that the goal of financial managements is to ensure efficiency, accountability and transparency in the public sector. He adds that all these cannot be achieved without the initiation of internal check in secondary schools since internal checks facilitate the breakdown of laid down procedures so as to avoid the inefficiencies and to establish a free flow of work, thereby reducing the possibility of fraud and errors. This assertion strengthens the view that effective financial management is an integrated function that encompasses all aspects including the controls whether physical, financial or otherwise regarding the finance function which should involving.

“Auditors always check for physical verification of schemes of work”. This may probably be as result of the teachers physically being called upon by auditors and inspecting their schemes of works at the school or reading through and acknowledging. This view is in agreement with Hansraj (2007) who asserted that internal check as the aspect of management was exclusively concerned with prevention and early detection of errors and possibility of fraud. It therefore involves the arrangement of book-keeping and other clerical duties to ensure segregation of duties; No single task is executed by only one person from the beginning to the end and the

work of each personnel engaged on a task is subjected to an independent check in the cause of another person's assignment to avoid conflict of interest.

Auditors always cross check with major suppliers of basic scholastics materials". This is due to the fact that teachers witness the visits by auditors to major suppliers of such materials or they are adduced with evidence of the cross checks during the school meetings. This position is supported by Berk & Demarzo (2008) as well as Deegan and Unerman (2011) who asserted that investors, financial analysts, managers, the business community and other interested parties such as creditors rely on financial statements to obtain reliable information about a corporation especially by accessing the income statement, the balance sheet and the statement of cash flows. Symansky (2010) further submits that such statements are a basis for a business decision with an organization. The big variation calls upon the head teachers to use the PPDA Act 2014 should be followed especially in procuring of high valued items so as to avoid substandard supplies.

Staff payments/remunerations are always verified before payments are made". This is attributed to the fact that there are always no variations in what teachers receive in their accounts in relation to their appointment specifications. This view is in agreement with Chetambe (2013) who asserts that the goal of financial managements is to ensure efficiency, accountability and transparency in the public sector. He adds that all these cannot be achieved without the initiation of internal check in Secondary Schools since internal checks facilitate the breakdown of laid down procedures to avoid the inefficiencies and to establish a free flow of work, thereby reducing the possibility of fraud and errors. This assertion cements the view that effective financial management is an integrated function that encompasses all aspects including the controls whether physical, financial or otherwise regarding the finance function.

“Audit system promotes effective financial management in the school”. This is linked to the fact the Head teachers are essentially at the fore front of financial management throughout their tasks and hence may easily tell what effective financial management is. This view is in agreement with Makoni (2013) who submitted that internal audit ensures that frauds, embezzlement and errors are ascertained. Makoni (2013) defines internal audit as an independent appraisal activity within an organization for the view of operations as a service of management. He adds that the existence of internal audit system is a form of control in an organization which provides assurance to management that the internal accounting controls are operating efficiently and reliable financial information is generated and that it provides assurance as to the effectiveness of management controls which is one of the key factors in performance measures in an institution.

Interviews were performed about the internal audit function of the respective schools, the participants had the following to argument; When the participants asked on accounts audit, 4 participants were not sure of the frequency of auditing their school accounts, 3 said it was occasionally done, 1 said that the accounts were audited annually. This observation sends mixed signals regarding the frequency of auditing in the sampled schools since even the technical and managerial staff were not certain on how often such an import function is performed in their schools. Overall, this position deviates from the submissions gathered while collecting quantitative data implying that chances are high the respective schools’ accounts are rarely audited.

‘How does the internal audit system help to make your work easy. They responses were that auditing if effectively done motivates staff to keep timely records and errors are always checked and eliminated. They also observed that the practice of auditing keeps the entire staff compliant to policies including preparation of schemes of work and lesson plans by teachers.

This implies that the audit function facilitates smooth running of the schools by enhancing compliance. They were however quick to observe that the practice was not regular and that actually some schools just had no internal audit department and that the compliance checks were performed by the board through its finance committee.

The participants agreed that the internal audit helped the school to achieve its objectives by reminding the various stakeholders of their roles, inspiring teachers to keep their mandate, acceptable compliance levels as well as engaging into budget control through the budget comparative reports. This seems to imply that the internal audit system helps in tracking and ensuring value for money in schools' procurements and subsequently culminates into achievement of the school objectives. However, to the extent that the department is nonexistent in several schools, many tasks performed go unchecked. It was ascertained that some of participants do not know the procurement procedures and process hence violating the PPDA Act 2015.

4.3.3.3 Interviews findings

The participants were asked about what makes teachers' job performance the best indicator of students' performance in a school; in their response they observed that it's the best tool are used since students' performance hinges on productivity of teachers and that students performance is universally accepted and adopted tool for measuring the performance of teachers and subsequently the performance of a school. The participants also observed that using teacher job performance to measure students' performance helped in keeping teachers tied to their code of conduct and that this makes teachers to keep focused on their core roles including managing students' discipline which consequently translates into students' performance.

Teachers are monitored and evaluated while performing their duties, and why; all the participants agreed to the practice of monitoring and evaluating teachers as they carry their work. They stated that this is done to ensure that teachers remain on track while performing their duties such as adhering to the schemes of work, lesson plans and that since the main objective was to achieve satisfactory students' output, the administrator need to always monitor the teachers. Further, the teachers are monitored to enhance discipline management, check competence levels and build a lasting culture. The participants also submitted that they usually employ stringent measures such as withholding payments of allowances and salaries in the event that some teachers are non-compliant.

With regard to other remarks, the participants submitted that finances are vital in running an institution and that any shortages hamper progress. They also suggested that since funds are always limited, the budgets must be prepared and adhered to so as to achieve the school objectives. They also observed that the USE interventions on the other hand are very unrealistic as they make parents shun their core roles in participating immensely towards education of their children. They further pointed out that parents are no longer providing their children even with simple basics needs like sanitary pads, books, pens thinking the government will provide and this greatly affects students' performance.

4.10 Regression Analysis for the study

To assess the relationship between financial management and performance of teachers' job performance in Universal secondary schools in Mpigi District, regression analysis was performed on the variables and the results were obtained.

Table 10A: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.792 ^a	.627	.609	.49911385

a. Predictors: (Constant), Internal Audit System, Budgeting, Financial Accountability

Table 10B: ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	25.156	3	8.385	33.660	.000 ^b
	Residual	14.947	60	.249		
	Total	40.103	63			

a. Dependent Variable: Teacher Job Performance

b. Predictors: (Constant), Internal Audit System, Budgeting, Financial Accountability

Table 10C: Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.223	.070		-3.166	.002
	Budgeting	.440	.085	.560	5.199	.000
	Financial Accountability	.100	.106	.115	.943	.350
	Internal Audit System	.425	.083	.599	5.131	.000

a. Dependent Variable: Teacher Job Performance

The three tables above show the regression analysis employed to measure the degree of relationship among study variables. The results of the regression model exhibited in table 4.10 C reveal that internal audit system is the heaviest contributor to teacher job performance followed by budgeting while financial accountability contributes least to teacher job performance. The results agree with both descriptive statistics and the associated correlation statistics that Teachers' Job performance is largely based on budgeting function in a school supported by an effective internal audit system if the school is to achieve its goals and objectives.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction

This chapter presents the summary, discussion, conclusions and recommendations arising out of the study findings according to the objectives that the study sought to achieve. It also highlights the areas for further research that could be explored by other perspective scholars.

5.1 Summary of the study

The general objective of this study was to examine the effect of financial management and teachers' job performance in schools under USE program in Mpigi district.

Qualitative and quantitative research methods were employed to gather empirical data from the head teachers, board of governors, bursars and heads of departments in Mpigi district.

The study based its findings on a sample population of 75 respondents who represented respectively the schools under USE education program in Mpigi district. The study established that majority of the respondents who were involved in the study were in the range of 26 - 30 years of age and above; males and females; and that the most of them were graduates.

The study established that among the components of financial management, internal audit system, budgeting, and accountability respectively contributes to effective use of financial resources and improved teachers' performance.

5.2 Summary of the findings

A number of findings emerged from the study as it was analyzed, presented in the previous chapter; as discussed as below:

5.2.1 Budgeting and Teacher Job Performance

The results of Pearson's two tail statistic showed that there exists a positive relation between budgeting and teacher job performance with a correlation coefficient of .443**significant at ($P = 0.01$). This implies that budgeting as one of the components of financial management positively impacts on the efficiency, productivity and quality of output by the teachers, administration and those charged with the responsibility of monitoring and evaluation performance in the school at all levels.

The head teachers and all those charged with the responsibility of managing financial resources lack adequate technical knowledge in financial management which affects performance of schools under USE program in Mpigi district.

The field research findings revealed that the budgeting process was not participatory, the members of staff were only having the budgets imposed on to them since their views were hardly captured in the overall budget and that the entire budgeting process in schools under USE program was a mere illusion full of bureaucracy and that it never rhymed with school objectives.

The study findings showed that schools under Universal secondary education program depend mainly on Government capitation grant to cater for all the operational and other

development cost which generally affects efficiency, productivity and quality output in the school.

The findings of the study also revealed that the government capitation grant was inadequate to cater for all the school's costs and late disbursements of capitation grant to the schools under universal secondary education has affected the productivity and the quality of output by the teachers and general interruption the performance.

5.2.2 Financial Accountability and Teacher Job Performance

The examination of the relationship of accountability on teachers' performance in Mpigi district based on the accountability variables as summarized below: Basing on the field research findings, the indicators of accountability were answered averagely in agreement with the government policy.

The study findings from Pearson's two tail statistic correlation analysis showed a positive relationship between the two variables with a correlation coefficient of 0.649**significant at 99% level of confidence. ($p < .001$)

The study findings also showed that some bursars reported of being coerced into making express payments, none compliance to procurement guide line and financial Act 2015 requirements, override of controls by the head teachers and this leads to suffocation of several budget lines to individual interests of the head teachers. Lack of integrity in the management of financial resources by those charged with management of the school, hence misappropriation of funds resulting into poor performance in a long run.

5.2.3 Internal Audit System and Teacher Job Performance

Basing on the field research findings of the indicators and contribution of internal control system to teachers' performance in schools under USE program in Mpigi district.

The research findings revealed that the school had an internal audit system as per the government requirements for the schools under USE program and benefiting from government capitation grant to be audited. The auditors from the district normally come to checks; teachers' lessons plan, teaching materials and physical verifications of schemes of work.

Internal audit system was found to have a positive relation on teacher job performance, the results of Pearson's two tail statistic showed correlation coefficient of .549". Significant at 99% level of confidence.

The findings further revealed that technical and managerial staff are not certain on how often such function is performed in their schools. Overall reactions of participant indicate that chances are high that the respective schools' accounts are not audited at all or simply rarely audited.

5.3 Conclusions

The study made the following conclusions;

5.3.1 Budgeting and Teacher Job Performance

The study concluded that the budgeting as one of the components of financial management positively impacts on the efficiency, productivity and quality of output teachers in schools under USE program. The head teachers and those charged with the responsibility of

monitoring and evaluation performance in the school at all levels use budget as a tool for effective management of financial resources as a mean to improve teachers' performance.

The head teachers and all those charged with the responsibility of managing financial resources in schools under USE program should have some technical knowledge in financial management for proper planning and monitoring of resources in the school.

Therefore, it's important to note that the performance of teachers begins with a holistic budget process that encompasses the need to consider all requirements of teachers facilitates the teachers in performing their duties successfully.

5.3.2 Financial Accountability and Teacher Job Performance

The study concludes based on the Pearson's two tail statistic correlation analysis which showed a positive relationship between the two variables with a correlation coefficient of .649 significant at 99% level of confidence. ($p < .001$). The accountability is an indicator of proper financial management in education sector hence head teachers and all those who management public funds be enforced to comply with regulations and guideline on accountability of public funds as per financial management Act 2015

5.3.3 Internal Audit System and Teacher Job Performance

The schools under USE program need to uphold the internal control system as this led to proper follow up of procedures and processes by head teachers. The district continuous audits of schools' accounts support the effectiveness of financial resource management which translates into improved teachers' performance as this leads to effective budgeting and control. Therefore, internal audit system has strong influence on teachers' performance in public schools as shown from the correlation efficient of .549.

The government capitation grant is inadequate for the effective and efficient running to the schools and the late reimbursement affects to teacher's performance.

5.3 General Recommendations

Based on the results of the study and the associated literature, the followed recommendations are perceived to be very instrumental in enhancing teacher job performance among USE schools in Mawokota South in particular and Uganda at large namely;

The study recommends that school head teacher and those charged with oversight responsibility of managing the school should dedicate more time and efforts in budget planning activity since there is sufficient evidence supporting budgeting as a key ingredient to teacher job performance and tool for proper financial management in schools.

The budgeting process should be more participatory and the teachers' representation on both the budgeting should be increased so that the budget is owned by staff in the school since they are key implementers. Participatory budgeting improves accountability and transparency in governance aided schools by making the budgeting process public. However, empower staff to take a more active role in their communities, increase head teachers and stakeholders' knowledge of the roles and responsibilities of government officials.

The board of governors should perform its oversight role diligently by checking the powers of the head teachers and should ensure that they do not override financial controls but to the rules and regulations so that their profession is not affected by such behaviors which may led to recalling of certificates should the head teachers be found guilty of faulting the public finance management guidelines enshrined in the Financial Management and Accountability Act of 2015.

The study recommends that the government should have financial literacy program for head teachers and all those charged with the responsibility of governance to acquire some basic financial management skills for effective and efficiency management of public resources. This helps in proper monitoring and evaluation of performance and integrity in the reporting and accounting for funds.

The ministry of education through the local government should ensure that all schools have fully functional internal audit department or the unit of internal audit in the district to be frequently and independently examine continuously audit on the school accounts and financial records for every financial year. In case of failure to account for the resource the concerned parties should be held accountable.

The study further recommends that government should consider education as priority in budget allocations and capitation grant be released in time for efficient running of the school, there should be cost sharing to ensure that the schools run without entirely relying on government funding. The parents should be reminded of their core responsibility regarding the education of their children.

The schools should be innovative and creative in creating new avenues for revenue streams in addition to the government capitation grant. This will support other development ventures and timely provision of teaching materials to teachers hence improved performance.

Further, the government should continuously benchmark other countries that have excelled at this USE system as well the benching marking the operation mode of successful private schools in Uganda for lessons and knowledge sharing.

5.5 Areas for further research

The research recommends that further research be carried out in the following to establishing how they relate with teacher's job performance since its effective performance of teachers that results into satisfactory students' performance in schools namely;

- a) Effect of Financial and Non-Financial Motivation on teachers' job performance universal secondary schools in Uganda
- b) Performance appraisal and teachers job performance among Secondary schools in Uganda.

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APPENDICES

Appendix I: Questionnaire for Teachers

Dear Respondent,

I am Amoding Jane Florence a student of Uganda Martyrs University conducting a study on; *“Financial Management and Teachers’ job performance in schools under Universal secondary schools in Mawokota South, Mpigi District,”* You have been chosen as one of the participants. Please fill this questionnaire form. The study is a requirement for the fulfilment of the award of the degree of Master of Science in Monitoring and Evaluation of Uganda Martyrs University. The information provided is purely for academic purposes, and it will be treated with utmost confidentiality. Your response is highly appreciated.

Thank you for your cooperation.

Section A: Background Information

Instruction:

Please *tick* the most appropriate option that applies to the topic of study.

1. Gender: Male Female

2. Respondent age

Age	below 25yrs	26 -30yrs	31 -35yrs	36-40yrs	Above 41yrs
Tick					

3. The education levels

Qualification	PhD	MA/MED/MSc	BA/BSc	Diploma	Certificate

4. How many years have you taught in this school?

Period	1-5 yrs	6-10yrs	11-15yrs	16-20yrs	Above 20yrs
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5. Which of the following are the sources of school finance in Secondary Schools in Mawokota South, Mpigi District? Please tick

a) Government grants

b) School fees

c) Parent Teachers Association (PTA)

d) External aids

Other sources, please specify.....

.....

Section B: Budgeting

For each of the following statements about budgeting in Secondary Schools in Mawokota South, Mpigi District. Please indicate (by ticking) the extent to which you agree, by using the following Likert scale. *Strongly Agree (SA)*, *agree (A)*, *not sure (NS)*, *Disagree (D)* and *strongly disagree (SD)*.

No	Budgeting in Secondary Schools	Responses				
		SA	A	NS	D	SD
1	Annual budgets are prepared and it's a tool in proper management of financial resources					
2	Budgeting process is participatory in the way it is conducted in the school based on the work plan					
3	Budgeting workshop involves forecasting to come up with the proper annual school budget					
4	The school conducts routine review and monitoring of the budget and the related expenses					
5	The school conducts evaluation and control of the budget through performance report					
6	Budgets are used as a communication medium for organization plans and objectives					
7	The school budget considers all scholastic teaching materials to facilitate effective teaching and learning.					
8	The budget includes plans for financing capital developments in the school					

9	Budgeting enables prompt funding of students' various activities i.e. debates, field trips, and educational materials					
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SECTION C: Financial accountability in Secondary Schools

Please indicate (by ticking) your opinion by using the following Likert scale.

Period	SA	A	N	DA	SD
	Strongly Agree	Agree	Neural	Disagree	Strongly disagree

No	Accountability in Secondary Schools	Responses				
		SA	A	NS	D	SD
1	The school bursar keeps proper records of accounts with support documents for future reference					
2	Tracking records and monitoring books of accounts are properly done.					
3	The head of departments gives accountabilities in time with justification for the decision made on each expenditure line					
4	School bursar provide financial guide to the heads of departments on how the accountability should be done					
6	The office of director of studies reviews the teachers' scheme of					

	work for efficiency and effectiveness					
7	The head teacher annually provides report to the school management committee about the school performance					
8	For every item purchase in the school, there is value for money against the intended purpose and procurement methods					

Section D: Internal Audit System in secondary schools

Please indicate (by ticking) your opinion by using the following Likert scale.

Period	SA	A	N	DA	SD
	Strongly Agree	Agree	Neural	Disagree	Strongly disagree

S/N	Internal Audit systems in secondary schools	Responses				
		SA	A	NS	D	SD
1	The school has an internal audit system					
2	Auditors normally check for teachers' lessons plans and other teaching materials					
3	Auditors always check for physical verification of schemes of					

	work					
4	Auditors always cross check with major suppliers of basic scholastics materials					
5	Staff payments/remunerations are always verified before payments are made					
6	Auditors recommendations are always implemented in time					
8	Auditors make follow up checks on financial utilization/expenditures made by the school					
9	Audit system promotes effective financial management in the school					

SECTION E: TEACHERS' JOB PERFORMANCE

Please indicate (by ticking) your opinion by using the following Likert scale.

Period	SA	A	N	DA	SD
	Strongly Agree	Agree	Neural	Disagree	Strongly disagree

S/N	TEACHERS' JOB PERFORMANCE	SA	A	NS	D	SD
1	Teachers complete their work in time					
2	Teachers work overtime to complete their tasks					

3	Teachers do their work with speed and accuracy					
4	Teachers get facilitated to make lesson plans to provide quality services					
5	Recording down a number of activities before starting on the day's work makes teachers productive					
6	The teaching job is in line with my interests, skills and knowledge					
7	Teachers report on duty early and leave very late because they are motivated					
8	Teachers performance has continually improved					
10	Students in the school excel because of quality service					

Appendix II: Interview Guide For Key Informants (Head Teacher, Bursar, School Management Committee and Board of Governors)

Dear Participant,

I am Amoding Jane Florence, a student of Uganda Martyrs University conducting a study on; *“Financial Management and Teachers’ job performance in Schools under Universal Secondary Schools in Mawokota South, Mpigi District”* You have been chosen as one of the participants. I therefore request you to spare some time and we attempt the accompanying questions. The study is a requirement for partial fulfilment for the award of the degree of Masters in Monitoring and Evaluation of Uganda Martyrs University and the information provided is purely for academic purposes and it will be treated with utmost confidentiality. Your response is highly appreciated.

Thank you for your cooperation.

Questions

Section A.

1. Where does the budgeting process begins?

a) Top management level []

B) Managerial level []

c) Supervisory level []

d) Junior employees level []

2. How often do you prepare budget

a) Monthly [] b) Quarterly [] c) Semi – annually [] d) Annually c) Do not known []

3. Who evaluates the budget performance in you school?

Top management School bursar Budgeting committee

Departmental heads I do not know any other (specify)

4. Are you satisfied with budgets as management tool in your School? Yes No

If yes, how can you relate the effectiveness of budgets?

Fair Good Very good Excellent

5. How often are the accounts audited?

a) Quarterly b. Six months c. Yearly d. Occasionally e. Other specify-

Section B

1. How do you carry out the budgeting process of the school?
2. How often do you participate in the budgeting discussions in the school?
3. How do the teachers participate in the budget process of the school?
4. How do you ensure accountability of the school finances?
5. How has internal audit system help to make your work easy?
6. How has the internal audit system help the school to achieve its targets/objectives?
7. What makes teacher job performance the best indicator of student's performance in a school?
8. Are teachers monitored and evaluated while performing their duties, and why?
9. Any other Remarks

Thank you

APPENDIX 3: Descriptive statistics on Budgeting and Teachers' Job Performance

	N	Minimum	Maximum	Mean	Std. Deviation
Annual budgets are prepared and it is a tool in proper management of financial resources	64	1	5	3.88	.787
Budgeting process is participatory in the way it is conducted in the school based on the work plan	64	1	5	3.05	.785
Budgeting workshop involves forecasting to come up with the proper annual school budget	64	1	5	3.22	.934
The school conducts routine review and monitoring of the budget and the related expenses	64	1	5	3.39	.847
The school conducts evaluation and control of the budget through performance report	64	1	5	3.59	.791
Budgets are used as a communication medium for organization plans and objectives	64	1	5	4.09	.811
The school budget considers all scholastic teaching materials to facilitate effective teaching and learning	64	1	5	4.02	.984
The budget includes plans for financing capital developments in the school	64	1	5	3.42	.851
Budgeting enables prompt funding of students' various activities i.e. debates, field trips, and educational materials	64	1	5	3.44	.906
Valid N (listwise)	64				

APPENDIX 4: Descriptive statistics on accountability and Teachers' Job Performance

	N	Minimum	Maximum	Mean	Std. Deviation
The school bursar keeps proper records of accounts with support documents for future reference	64	1	5	3.08	.803
Tracking records and monitoring books of accounts are properly done.	64	1	5	3.19	.889
The head of departments gives accountabilities in time with justification for the decision made on each expenditure line	64	1	5	3.38	.787
School bursar provide financial guide to the heads of departments on how the accountability should be done	64	1	4	3.58	.708
The office of director of studies reviews the teacher's scheme of work for efficiency and effectiveness	64	1	5	3.38	.807
The head teacher annually provides report to the school management committee about the school performance	64	2	5	4.47	.854
For every item purchase in the school, there is value for money against the intended purpose and procurement methods	64	1	5	4.38	.984
Valid N (listwise)	64				

APPENDIX 5: Descriptive statistics on Internal Audit System and Teachers' Performance

	N	Minimum	Maximum	Mean	Std. Deviation
The school has an internal audit system	64	2	5	4.30	.867
Auditors normally check for teachers' lessons plans and other teaching materials	64	1	5	3.81	1.390
Auditors always check for physical verification of schemes of work	64	1	5	3.36	.880
Auditors always cross check with major suppliers of basic scholastics materials	64	1	5	3.38	.807
Staff payments/remunerations are always verified before payments are made	64	2	5	4.47	.854
Auditors recommendations are always implemented in time	64	1	5	4.38	.984
Auditors make follow up checks on financial utilization/expenditures made by the school	64	2	5	4.30	.867
Audit system promotes effective financial management in the school	64	1	5	3.81	1.390
Valid N (listwise)	64				