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An Analysis of the Financial Systems and Resource Management in the Anglican Church: A Case Study of Mbale Diocese

The study carried out was an analysis of the financial systems and resource management in the Anglican Church taking a case study of Mbale diocese. The researcher assessed the effect of budgeting, book keeping and financial reporting on the resource management in Mbale diocese. Purposive and simple sampling techniques were used in selecting respondents from the six archdeaconries with a stratified population of the synod, secretariat, clergy and parishioners enabling the researcher to explore the population of Mbale Diocese. The diocese covers the districts of Bududa, Manafa and Mbale where data were collected using the pre-tested self-administered questionnaires distributed to a sample size of 80 respondents. The analysis of data was done using frequency tables, bar charts, correlation and multiple regressions. It was observed that any changes in the dependent variable were explained by 51% of the variations in bookkeeping, financial reporting and budgeting. The $R^2 = 0.508$ which shows that the independent variables explain the variations in the dependent variable by 51%. Study findings further revealed a positive correlation between the independent constructs and resource management, with financial reporting being the strongest ($r=0.663$), followed by budgeting ($r=0.604$) and book keeping ($r=0.539$). The study indicated that budgeting, book keeping and financial reporting exists in Mbale diocese as reflected by the needs assessments made, counting and recording of income as well as feedback in terms of financial reports. However, there is need for strengthening of these variables in order to improve on the resource management in the church through more sensitisation about these variables to all stakeholders.

Key words: Financial, Resource, System