



**ACCOUNTABILITY PRACTICES AND VALUE FOR MONEY OF THE SCHOOL FACILITIES
GRANT IN TORORO DISTRICT, UGANDA**

BY

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DECLARATION

I hereby declare that this dissertation titled, ‘Accountability practices and Value for Money of the School Facilities Grant in Tororo District, Uganda’, is a result of my own efforts except where scholarly literature has been used and duly acknowledged and has never been submitted to any other Institution of Learning for any award

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APPROVAL

This dissertation titled, ‘Accountability Practices and Value for Money of the School Facilities Grant in Tororo District, Uganda’ has been submitted for examination with our approval as Uganda Management Institute supervisors.

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DEDICATION

This dissertation is dedicated to my family members who have stood with me through the entire time of undertaking this research. I am grateful for the fact that they diligently put up with all the inconveniences that came with doing this research which were not limited to things such as being deprived of moments like family outings, playing outdoor games with the kids, to mention but a few.

I register a special feeling of gratitude to my late loving parents whose words of encouragement still ring in my ears.

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LIST OF ABBREVIATIONS

CAO	Chief Administrative Officer
DEO	District Education Officer
EPRC	Education Policy Review Commission
LCs	Local Councils
LGs	Local Governments
MFPED	Ministry of Finance, Planning and Economic Development
NRM	National Resistance Movement
PTA	Parents Teachers Association
PAF	Poverty Alleviation Fund
RDC	Resident District Commissioner
SFG	School Facilities Grant
SMC	School Management Committee
SPSS	Special Package for Social Scientists
UPE	Universal Primary Education
UK	United Kingdom
US	United States
VFM	Value for Money

ABSTRACT

The purpose of the study was to examine the relationship between accountability practices and value for money of the School Facilities Grant in Tororo District, Uganda. Specific objectives included examining the relationship between accounting practices and Value for Money of the School Facilities Grant; investigating the relationship between stakeholder participation practices and Value for Money of the School Facilities Grant; and determining the relationship between enrolment register maintenance practices and Value for Money of the School Facilities Grant. Data was collected using 189 questionnaires, 10 interview guides and a documentary review checklist. A response rate of 72.4% was obtained. The study found out a positive relationship between accounting practices (.741**), stakeholder participation practices (.758**) and enrolment register maintenance practices (.601**) and Value for Money of the SFG. From the study, it was concluded that it is important for the public to be well acquainted with UPE accountability practices which are controls to UPE fund misappropriation. However, it was noted that only a few UPE stakeholders engage in UPE expenditure decisions and yet Tororo District registers many UPE enrolments. The study recommendations include the need to review the UPE policy to close on gaps that hinder its successful implementation. There is need for more training workshops; UPE schools should adopt a hybrid decision-making approach (top-bottom, bottom-up); there is need to engage more stakeholders in executing UPE roles, train more school administrators on customized courses and conduct more baseline surveys in order to elicit information that can be used to support decision-making in UPE schools.

CHAPTER ONE

INTRODUCTION

1.0 Introduction

To register success in the free education system including implementing the Universal Primary Education (UPE) policy, the Government of Uganda has continued to invest large amounts of public resources which include, inter alia, the School Facilities Grant (SFG). The government expects proper accountability practices and value for money for these resources, and this is the focus of this study in Tororo District (GoU, 2007). Accountability practices were treated as the independent variable and Value For Money of SFG was the dependent variable. This chapter presents the background to the study, statement of the problem, objectives of the study, research questions, study hypotheses, conceptual framework, scope of the study, significance of the study, and operational definitions of key terms and concepts used in this study.

1.1 Background to the study

Background to the study has been broken down into four dimensions namely: historical, theoretical, conceptual and contextual backgrounds as stipulated below.

1.1.1 Historical background

The concept and practice of public accountability have been greatly influenced by political theories and the professions of public administration and law. They have evolved in the more developed western countries in parallel with their socio-political evolution (Paul, 1991). He further asserts that governments have in general considered public accountability as an essential prerequisite for the efficient production and delivery of public services. The evolution of accountability has been traced to the political and administrative developments recounted below.

Democratic accountability was the starting point for many countries in the course of the last century. This represents a mix of political and administrative accountability. The government in this system is accountable to the political leadership of the country for its actions and performance. Ministers, for example, are accountable to parliament and civil servants in turn are accountable to their ministers. The instruments of accountability include legislative reviews of ministry activities, periodic audit reports on public expenditure and the practice of questioning ministers in parliament on ongoing government activities at the national level (Paul, 1991).

The expansion and decentralization of public services which required technical expertise in the production and delivery of public services led to the evolution of professional accountability. The experts involved in these tasks are guided by their professional norms in being accountable for the services they provide. They exert considerable autonomy in defining the public interest, on the basis of professional norms and in deciding on the nature and content of the services.

Legal accountability, judicial systems and specially devised laws have been used to augment the accountability of individual civil servants and units within government that are responsible for the production and delivery of public services. The growing interactions of the public with the bureaucracy and the dysfunctional impacts of secrecy and anonymity within government on the efficiency and effectiveness of services have contributed much to the emergence of the legal accountability concept. By and large, its practice is confined to the more developed countries with an educated public and a democratic political system. Its evolution is associated with the public's right to seek information from government, the right to sue individual civil servants and public agencies in law courts and the power of courts to make the latter financially liable for violations of the public interest (Paul, 1991).

In Uganda, the government has put in place two mechanisms for enforcing the proper use of the school facilities grant. The first mechanism is that the schools are supposed to submit financial accountabilities and the Auditor General (AG) is supposed to carry out regular audits. The second mechanism relies on stakeholder participation in monitoring the utilization of the SFG so as to ensure that head teachers adhere to the guidelines, and this promotes value for money (VFM) (Nakabago, 2005).

1.1.2 Theoretical background

The Institutional Theory (IT), as propounded by William Richard Scott in the mid-1990s (Scott, 2004), was used to inform the study. It describes the effects of external institutional pressures on organizations and defines institutions as regulatory structures, government agencies, laws, courts, and professions as well as interest groups and public opinion (Lowell, as cited in Makabira, 2014). The rules and norms set out by the institutions in an environment are endorsed by various actors.

For this particular case, Tororo District Local Government as an institution exists to extend service delivery such as education on behalf of Government. The Local Government (LG) is supported by key actors (civil servants) that contribute to its course. When speaking of actors and institutional environment in this research, reference is made to how actors observe the norms and the pressure that it exerts on other actors. This means that for Tororo LG to thrive and harvest better education results, it must account for the UPE resources advanced in line with the accounting practices in order to achieve value for money. The strength attributed to Institutional Theory is its ability to explain non-choice behaviour of organizations and how they conform to norms without questioning them when undertaking public functions. (Lowell, as cited in Makabira, 2014). The study was therefore grounded on the Institutional

Theory to examine the relationship between accountability practices and value for money of the school facilities grant in Tororo District, Uganda.

1.2.3 Conceptual background

Value for Money (VFM) is a systematic, purposeful and objective examination of Government activities against pre-determined targets intended to assess public sector performance (Kaplan, 2010). To Kaplan, VFM consists of three elements namely, economy, efficiency and effectiveness. The economy element is an input measure which focuses on the use of resources in the cheapest possible way for the required quality. Efficiency, another element, links inputs with outputs and assesses whether the maximum output is being achieved from resources used. It involves maximizing the useful output from a given level of resources or minimizing the inputs required to produce the required level of output. Finally, effectiveness is an output measure which looks at whether the objectives of the project are being achieved or not (Kaplan, 2010).

The concept of accountability has been subject to various definitions by a wide range of scholars. Learner and Tetlock (1999), define accountability as the implicit or explicit expectations that one may be called upon to justify one's belief, feelings and actions of others, while Kogan (1986) defines accountability as a condition under which a role holder renders account to another so that judgement may be made about the adequacy of performance. The scholar equates accountability to reporting. Similarly, Tetlock (1999) equates accountability not only to reporting but also to justification of performance (cited in Nakabago, 2005).

The World Bank (2002) defines accountability as the ability to call public officials, private employers or service providers to account requiring that they be answerable for their policies, actions and use of funds. According to Paul (1991), public accountability is defined as

mechanisms and practices used by governments to ensure that their activities and outputs meet the intended goals and standards. The scholar further argues that the concept of accountability applies to all levels of governments that is, from central and local governments to public enterprises and other agencies that deliver public services to citizens at the national level.

On the other hand, Value for Money is a method of assessing public sector performance; it is a systematic, purposeful and objective examination of government activities against pre-determined targets (Kaplan, 2010). The scholar adds that VFM performance consists of three elements of economy, efficiency and effectiveness. Economy is an input measure which examines the use of resources in the cheapest possible way for the required quality. In addition, acquiring resources of appropriate quality and quantity at the lowest cost while ensuring that purchases are fit for the purpose is an evaluation of economy

While efficiency links inputs with outputs and assesses whether the maximum output is being achieved from resources used. It involves maximizing the useful output from a given level of resources or minimizing the inputs required to produce the required level of output. Effectiveness is an output measure which looks at whether the objectives of the project are being met or not. It therefore ensures that output from any given activity is achieving the desired results. Constructing a road of correct width to reduce traffic jam is the desired result, but if the road is built meeting the measures of economy and efficiency but is not wide enough to reduce traffic jams, it is considered ineffective (Student Accountant, June 2010).

Finally, Aheebwa (2012) defines VFM as a term used to assess whether or not an organization has obtained the maximum benefits from the goods and services it both acquires and provides within the resources available to it. VFM does not only measure the cost of goods and services but also takes into account the mix of quality, cost, resource use, fitness

for purpose, timeliness and convenience to judge whether or not together they constitute good value.

1.2.4 Contextual background

The GoU has put in place two mechanisms for enforcing proper accountability practices in the use of the SFG so as to achieve value for money. The first mechanism is that the schools are supposed to submit financial accountabilities and the Auditor General (AG) is supposed to carry out regular audits. The second mechanism relies on stakeholder participation in monitoring the utilization of the school facilities grant so as to ensure that head teachers adhere to the guidelines. These dimensions of accountability in public administration, especially when it comes to accounting for public resources which are meant for national development, has helped improve accountability and ensure value for money. These dimensions of accountability include, inter alia, adherence to the guidelines in the utilization of public resources which promotes value for money (Paul, 1991).

Further, accountability for the SFG is carried out at two levels, the Local Government level and the school level. The local government includes districts and municipalities or sub counties which are responsible for controlling the UPE bank account and receiving SFG payments to schools under their jurisdiction. The local governments then submit their accountability to the Ministry of Education and Sports.

At the school level, the implementation of the SFG grant account is monitored by the chairperson School Management Committee (SMC) and the head teacher. The head teacher is supposed to acknowledge that the work set out to be done by the fund has been achieved and this is done to the local government. In order to promote participation by the public in monitoring the utilization of the SFG and to ensure that the local government and school management are accountable to the public, the government insists on publishing information

regarding the SFG grant transferred to each district in the media. The local government must publish on notice boards amounts of the grant received from central government, and schools must display pupil enrolment and daily attendance by class, school budgets and expenditure of the SFG received from the district (Ministry of Education and Sports, 2002). The UPE guidelines spell out the roles of the various stakeholders who include the central government, local governments, communities, parents, and school management committees in monitoring the utilization and ensuring accountability and value for money of the SFG.

The central part of the argument for UPE is that user charges curtail the enrolment of girls and children of less educated parents. The most remarkable feature of the UPE initiative to date is the particularly large increase in overall enrolments following the removal of fees. Similar enrolment surges occurred as a result of UPE initiatives in Kenya and Tanzania in the 1970s, and more recently in Malawi in 1994, when enrolment rose by 50 per cent following the abolition of primary school fees (Reddy & Vandermoortele, 1996). These increases stand in stark contrast to the assumption by advocates of increased user charges for social services that charges would not greatly reduce enrolment. Support for this assumption comes from conventional cross-sectional estimates that show small price elasticity of education demand (Jimenez, 1987). Using data from Uganda before the removal of fees, estimates of the price elasticity for enrolment are obtained when in fact the actual response of enrolments to the abolition of fees was strong.

Tororo District is located in the Eastern part of Uganda. The district is bordered by five districts namely, Busia to the south, Mbale to the north, Butaleja to the north-west, Manafwa to the north-east and Bugiri to the south-west (Tororo District Profile, 2015). The district is directly under the Ministry of Local Government and is tasked to perform government centralised activities that are intended to better the livelihood of the locals who reside in it. Some of the activities include health, waste and sanitation, infrastructure and education

among others. The district boasts of an education department, among others, whose sole responsibility is to extend education services including UPE and USE systems. The district has a total of 257 primary schools, 233 of which are government aided, 16 are private and 8 are community schools. The district has over 53 secondary schools, 24 of which are government-aided secondary schools, 23 private and 6 community (Tororo Education Office Records, 2016).

The issue of Accountability practices and VFM within the district has caused great concern. For instance, it was reported that the Tororo education system has done little to solve the rot in the education section. The blame is attributed to not pushing hard for quality output in government primary schools. In addition, the capitation grants are not serving the purpose that they are intended for, such as the buying scholastic materials like chalk, books and pens for teachers to draw up their schemes of work, but only ends between school and district officials (Mugoya, 2015).

It should be remembered that when education programmes, for instance the UPE (1997) and USE (2007) were introduced, it gave hope to many poor, vulnerable and marginalized school going children who had been locked out of Uganda's education system due to financial constraints and inabilities; but now it has become a nightmare. Within the Tororo District UPE schools, children are present in schools, but they are not learning because of hunger; they do not have enough teachers; where there are teachers, they are not teaching, which is attributed to de-motivation, accountability practices and VFM (Namirembe, Cunningham, Bogere and Sebaggala, 2017). The situation has left the children wondering whether education is still a dream or not.

Related to the above, the GoU has two mechanisms for enforcing the proper utilization and accountability of the grant to support its education system which cuts across all districts, Tororo inclusive. The first mechanism is that schools are supposed to submit financial accountabilities to the LGs with the Auditor General tasked to conduct regular audits. The second mechanism relies on stakeholder participation in monitoring the utilization of the grant so as to ensure that head teachers and school management committees adhere to the regulations and thus achieve value for money (Nakabago, 2005). These are and still remain instrumental in improving UPE education system within Tororo District. Even with these mechanisms in place, numerous audit queries have been registered with the Office of the Auditor General (OAG), specifically on expenditure which explains gaps in the VFM within the district.

Further to note, a number of instances linked to accountability practices and SFG in ensuring VFM have been evident within Tororo District which led to, for instance, education authorities being forced to carry out a massive shake-up in its education system intended to streamline education service delivery. The shake-up stemmed from the poor performances (e.g., in 2008 Primary Leaving Examinations were performed poorly, whereby out of the more than 7,000 candidates that sat for PLE in Tororo that year, only 95 scored in first grade), most of whom were in private schools and not the UPE schools. In addition, the poor results were as a result of laxity in the education department and school leaders attributed it to the misuse of the UPE funds (Sseyid, 2009).

In addition, Davies (2007) holds that the public sector applies no consistency in defining Value for Money (VFM), and the decision-making strategies in Local Government (LGs) including Tororo DLG are poorly defined and applied irregularly; hence LGs are able to exploit the definition of VFM to justify their actions. Within the District, misuse of public

funds or common waste in benefits, services, processes and systems are evident yet VFM can be achieved by eradicating waste in benefits, services, processes and systems. The critical success factor for a public sector organization is the degree to which it fulfils its set objectives and mission in terms of being efficient, effective and economical. Accountability practices are key in achieving the organizational set mission and objectives, including those of Tororo DLG, hence VFM.

Lastly, accountability practices in the LGs are controls over the use of resources as stipulated in regulation 106 of the Local Government Finance and Accountability Regulations (2007) which calls for regular reviews to ascertain whether VFM has been achieved. This has not been the case for Tororo District. This information provides the contextual perspective within which the study to examine the relationship between accountability practices and value for money of the school facilities grant in Tororo District, Uganda was formed.

1.3 Problem statement

The Government of Uganda under the UPE programme has invested considerably large sums of resources through the SFG and some achievements have been registered by the government in this sector, such as increased enrolment in schools, construction of improved classrooms and teachers' houses and better equipped schools (Ministry of Education and Sports, 1999/2000). The government has put in place two mechanisms for enforcing the proper use of the SFG. The first mechanism is that the schools are supposed to submit financial accountabilities and the Auditor General is supposed to carry out regular audits (Nakabago, 2005). All these are in accordance with regulatory pillar which emphasizes the use of rules, laws and sanctions; normative pillar which centres on the enforcement mechanism, with expedience as a basis for compliance; and the cultural cognitive pillar which rests on shared understanding of common beliefs and symbols (Scott, 2004).

The second mechanism relies on stakeholder participation in monitoring the utilization of the grant so as to ensure that head teachers and school management committees adhere to the regulations and thus achieve value for money (Nakabago, 2005).

Despite the strict accountability practices and achievements registered by SFG, one of the studies conducted by the Ministry of Education and Sports in 1999/2000 revealed poor accounting practices, failure to adhere to guidelines and lack of value for money of the SFG. The Auditor General's reports highlight cases where expenditures lack receipts, supporting documents, activity reports and shoddily built classroom blocks and the furniture is of poor quality in Tororo District (Auditor General Report, 2009/2010). The continued lack of accountability practices and VFM of the SFG in Tororo District would lead to a breakdown of the primary education system as well as render the UPE policy void if the situation is not addressed head on.

1.4 General objective of the study

The study was to examine the relationship between accountability practices and value for money of the School Facilities Grant in Tororo District, Uganda.

1.5 Specific objectives of the study

1. To examine the relationship between the accounting practices and VFM of the school facilities grant in Tororo District;
2. To investigate the relationship between stakeholder participation practices and value for money of the School Facilities Grant in Tororo District;
3. To determine the relationship between enrolment register maintenance practices and VFM of the School Facilities Grant in Tororo District.

1.6 Research Questions

1. What is the relationship between the accounting practices and value for money of the School Facilities Grant in Tororo District?
2. What is the relationship between stakeholder participation practices and value for money of the School Facilities Grant in Tororo District?
3. What is the relationship between enrolment register maintenance practices and value for money of the School Facilities Grant in Tororo District?

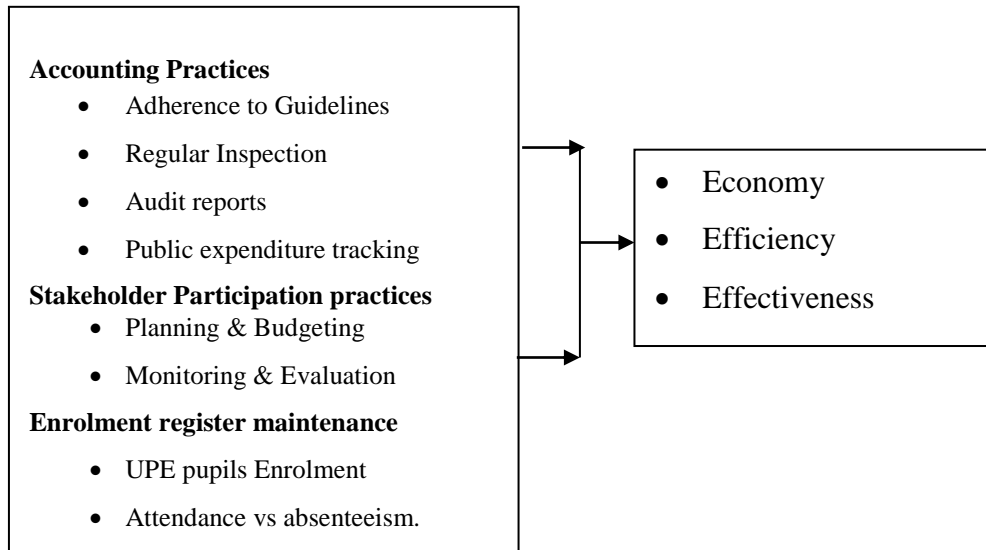
1.7 Hypotheses

1. Accounting practices significantly relates to value for money of the School Facilities Grant in Tororo District.
2. Stakeholder participation practices significantly relates to value for money of the School Facilities Grant in Tororo District.
3. Enrolment register maintenance practices relate to value for money of the School Facilities Grant in Tororo District.

1.9 Conceptual framework

Accountability Practices (IV)

Value for Money for SFG (DV)



Source: Adopted from Cereola (2008) and modified by the researcher

Figure 1: Conceptual framework illustrating the relationship between Accountability practices and value for money of the School Facilities Grant.

The conceptual framework above gives a theorized relationship existing between accountability practices (independent variable) and value for money (dependent variable) of the School Facilities Grant. The accounting practices entailed four indicators namely: adherence to guidelines, ensuring regular inspection, conducting audits and preparing audit reports as well as undertaking public expenditure tracking. Stakeholder participation practices looked at planning and budgeting, monitoring and evaluation as its indicators; and enrolment register maintenance was another dimension considered for the study to ascertain the number children enrolled as well as attendance vs absenteeism in primary schools. Finally, value for money for SFG formed the dependent variable which constituted three dimensions namely: economy which is the careful use of available resources; efficiency which looks at least wastage of time and effort as well as competence in performance; and effectiveness which

looks at the extent to which objective are achieved and the extent to which challenges have been resolved. The study assumption was that good accountability practices by UPE stakeholders beget value for money of the School Facilities Grant.

1.10 Significance of the study

- i. The study contributes to the available knowledge on role of accountability practices in promoting value for money of the school facilities grant.
- ii. The findings and recommendations offer useful insights for policy makers and practitioners in the field of UPE / SFG management. This could inform policy change or even lead to proposing of new policies and programmes.
- iii. This study helps to identify weaknesses in accountability practices which are compromising VFM in service delivery, hence it is likely to help address the weaknesses and improve VFM for the beneficiaries.
- iv. The study will enable the researcher to fulfil part of the requirement for the award of a Master's degree in Financial Management.
- v. Academic and research groups shall benefit from this study by using the findings of the study to enrich their knowledge and research in accountability practices and VFM in service delivery.

1.11 Justification of the Study

The following statements provide justification for the study namely:

- i. The study helps to throw more light on the fact that in as much as UPE enhanced primary school enrolment of girls, there was still a big problem in regard to completion rates of the highly enrolled pupils.
- ii. The UPE policy implementation has encountered challenges which have led the public to doubt whether there has been a success or failure.

iii. Lastly, accountability practices are instrumental controls that should be adhered to in an attempt to realize Value for Money, a situation that needed to be investigated in Tororo District. Therefore, this is what provided the driving force to conduct a study since there seemed to be no similar study that had been done within the district despite the availability of literature about accountability practices and VFM.

1.12 Scope of the study

1.12.1 Time scope

The study covered a period from 2010 to 2016. This is a period in which a lot of concern was raised about accountability practices and VFM of the SFG (Namirembe, Cunningham, Bogere & Sebagala, 2017).

1.12.2 Content scope

The content scope of the study focused on the effect of accountability practices on VFM of the SFG. Accountability practices (accounting practices, stakeholder participation and enrolment register maintenance practices). VFM was restricted to aspects of financial economy, efficiency and effectiveness.

1.12.3 Geographical scope

The geographical scope of the study was Tororo District in Eastern Uganda to find out what factors constrain accountability practices and VFM of the SFG. This is because various stakeholders like, for instance, the parents and the local community authorities complain about VFM in service delivery in most UPE schools in the district.

1.13 Operational definitions

Accountability: The concept means the acceptance of the moral responsibility for actions and decisions involving the expenditure of public funds by groups of people and ultimately by individuals.

Accountability Practices: The concept refers to the ways/paths through which assigned personnel are supposed to adhere to the rules and regulations regarding public finances especially in the context of the UPE. It further entails the actions, responsibility as well as decisions involving in the use or expenditure of public funds.

Economy: is the careful use of the resources for maximum and quality output.

Effectiveness: is the delivery of a better service or getting a better return for the same amount of expense, time or effort.

Efficiency: is the delivering the same level of service for less cost, time and effort.

Enrolment Register Maintenance: This refers to the routine roles that designated officials adhere to during and after enrolling primary school pupils as required by the UPE and therefore a way to account for UPE resources as well as explain value for money.

Stakeholder Participation Practices: refer to as the ways through which key beneficiaries or stakeholders are actively involved in the accountability practices of schools in order to realize value for money.

Value for Money: is a term used to assess whether or not an organization has obtained the maximum benefits from the goods and services it both acquires and provides within the resources available to it.

CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction

This chapter presents a review of related literature on accountability practices and value for money of the School Facilities Grant based on what other scholars have observed the world over in different countries. It is noted that the review of literature involves identification, location and analysis of documents containing information related to the research problem being investigated and that literature review should aim at obtaining detailed knowledge of the topic being studied (Mugenda & Mugenda, 1999). The first section presents the theoretical review. This is followed by a review of the SFG in detail, and how different scholars understand what Value for Money is about. It is then followed by the review of actual literature related to the specific objectives of accounting practices, stakeholder participation, enrolment register maintenance practices and value for money; and finally, a detailed summary of the literature review.

2.1 Theoretical review

Neuman (2003) defines a theory in terms of the interconnected ideas that condense and organize knowledge about the world. For this study, the researcher focused on the Institutional Theory as presented below.

2.1.1 Institutional Theory

The Institutional Theory (IT) informed the study. This theory describes the effects of external institutional pressures on organizations and defines institutions as regulatory structures, government agencies, laws, courts, and professions as well as interest groups and public opinion (Lowell, as cited in Makabira, 2014). The rules and norms set out by the institutions

in an environment are endorsed by various actors. When speaking of actors and institutional environment in this research, reference is made to the norms presented by the actors in the environment and the pressure that these norms exert on other actors in the environment. A strength attributed to Institutional Theory is its ability to explain non-choice behaviour of organizations regarding how they conform to norms without questioning them and undertaking public function (Lowell, as cited in Makabira, 2014). Institutional Theory adopts a sociological perspective to explain organizational structures and behaviour (Dunn & Jones, 2010). It draws attention to the social and cultural factors that influence organizational decision making and, in particular, how rationalized activities are adopted by organizations (Scott, 2011). The Institutional Theory is the traditional approach that is used to examine elements of public accountability as well as value for money (Obanda, 2001). Scott identifies three pillars of institutions as regulatory, normative and cultural cognitive. The regulatory pillars emphasize the use of rules, laws and sanctions as enforcement mechanism, with expedience as a basis for compliance. The cultural cognitive pillar rests on shared understanding on common beliefs, and symbols.

Over the past decade, as its reach has extended across different topics, Institutional Theory has focused often on non-profit organizations such as art museums (DiMaggio, 1991), colleges and universities (Kraatz, 1998; Brint & Karabel, 1991), humanitarian groups (Christiansen & Molin, 1995), associations (Halliday, 1993), and drug abuse units (D'Aunno, Sutton & Price, 1991). A number of studies have demonstrated the relevance of the institutional approach for profit organizations, including large corporations (Haunschild & Miner, 1997; Davis & Greve 1997; Holm 1995) rail roads (Dobbin, 1995) and high tech companies (Suchman, 1995; Powell, 1998). Some researchers have also looked at public sector organizations. The Institutional Theory therefore informed the study.

2.2 School Facilities Grant

The School Facilities Grant (SFG) is the main focus of this study. The SFG comes from the Poverty Alleviation Fund (PAF). The Poverty Alleviation Fund is a pool of funds mainly channelled by the central government to local governments mainly through districts and municipalities with the aim of financing government programmes for poverty reduction. The main objectives of the SFG are to ensure equitable access to basic education by removing the burden of paying school fees from parents and to enhance quality of primary education by providing schools with resources necessary to run the school (Ministry of Education and Sports, 2002).

The disbursement of the SFG is supposed to be strictly in accordance with PAF guidelines issued by Ministry of Finance, Planning and Economic Development (MFPED, 2003) and the UPE Capitation Grant guidelines issued by the Ministry of Education and Sports (MoES, 1999). The PAF guidelines provide for planning, disbursement and accountability of the funds, while the UPE capitation grant guidelines are specific to the capitation grant.

The central government, through MFPED, releases funds to local governments (LGs) which in turn release the funds to schools according to approved work plans. The Ministry of Education and Sports reviews and approves work plans and accountabilities for the grant from the LGs before advising MFPED to release the funds to the LGs. The Ministry of Education has set a formula and basis on which funds are released to schools (MoES, 2003). Initially, from 1997 to 2002, schools received Ug. Shs 5,000/= a year for each pupil between PI to P3 and Ug. Shs 8,100/= a year for each pupil in P4 to P7. However, from 2003 to 2004 a new formula was developed. Each government-aided school now receives a flat rate of Ug. Shs 100,000/= per month for nine months in a year out of the approved total national UPE Capitation Grant budget and then the balance is shared among the schools based on school

enrolment. Since 1997 when UPE policy began, the government has disbursed under Ug. Shs 231.7 billion to primary schools as capitation grant (Ministry of Education and Sports, 2004).

Accountability practices to ensure VFM of the SFG, saw government put in place two mechanisms for enforcing the proper use of the grant. The first mechanism is that the schools are supposed to submit financial accountabilities and the Auditor General (AG) is supposed to carry out regular audits. The second mechanism relies on stakeholder participation in monitoring the utilization of the grant so as to ensure that head teachers adhere to the guidelines (Nakabago, 2005).

Financial accountability for the SFG is carried out at two levels, the LGs level and the school level. The LGs are responsible for controlling the UPE bank account, receiving UPE grant transfers from the central government, making and accounting for all UPE grant payments to schools under their jurisdiction. The LGs then submit their accountability to the Ministry of Education. At the school level, the UPE grant account is managed by the Chairperson, School Management Committee and the Head teacher. The head teacher is supposed to account for the funds to the LGs (Ministry of Education and Sports, 2002).

2.3 Value for Money (VFM)

Value for money is a term used to assess whether or not an organization has obtained the maximum benefit from the goods and services it acquires within the resources available to it (Kaplan, 2009). The public sector applies no consistency in defining value for money (VFM) and the decision making strategies of local governments (LGs) are poorly defined and applied irregularly; hence LGs are able to exploit the definitions of VFM to justify their actions. Value for money can be achieved by eradicating waste in benefits, services, processes and systems (Davies, 2007).

Finally, Byanguye (2012) argues that the main approach to VFM is the LG's control over the use of resources in order to achieve its set objectives. Section 106 of the LGFAR (2007) requires that the head of internal audit carries out regular reviews to ascertain whether the district council receives VFM in all its activities. Heads of department should establish sound arrangements for planning, appraisal, authorizing and controlling operations in order to achieve value for money (LGFAR, 2007).

2.4 Accounting practices and Value for Money

The concept of accounting practices constituting the independent variable has been defined differently by a number of authors and scholars. For instance, the World Bank (2002) defines accountability practices as the ability to call public officials, private employers or service providers to account requiring that they be answerable for their policies, actions and use of funds. To Kogan (1986) accountability practices are conditions under which a role holder renders account to another so that judgement may be made about the adequacy of performance. The scholar adds that accountability practices are greatly influenced by political theories and professions of public administration and law. They have evolved over time in line with social political development especially in the developed western world. The various forms of accountability include democratic accountability, legal accountability and professional accountability. These are discussed below.

Paul (1991) argues that democratic accountability is a mix of political and administrative accountability. In this system, the government including the ministers, bureaucracy and constituent parts are accountable to the legislature or parliament and the legislature is accountable to the electorate. In this system, ministers are accountable to parliament through giving reports of the performance of their respective sectors, while the civil servants are accountable or report to the minister. This has tended to be the case for Tororo District Local

Government as its leadership is mandated to ensure that all government activities are executed according to plan.

Ross (1993) while referring to the principal / agent model found out that principals who are the taxpayers supply resources to Government who are the agents. The principals require an account of the use to which their taxes have been put and are able to exert a certain amount of control over the agents through elections. The electorate exercise control through the legislature or parliament to whom they delegate decisions and the legislature in turn delegates to the executive and then the executive delegate decisions to the permanent officials within the civil service or bureaucracy.

Watt et al. (2002) acknowledge that professional accountability arises when consumers (principals) employ service providers (agents / professionals) and the former face problems in obtaining true information about the need for quality of service provided. Here the consumers rely on the professionals' trust. Paul (1991) argues that the professionals or experts such as Engineers, Doctors, Accountants and other specialists are regulated by their professional norms and they exert considerable autonomy in defining public interest, according to the professional norms and in deciding the nature and content of the services. Here the criteria of accountability are influenced by the norms internally agreed by the professionals acting on behalf of the public.

In support to the above findings, Paul (1991) argues that legal accountability associated with the public's right to seek information from government is the right to sue individual civil servants and public agencies in law courts and the power of courts to make the latter financially liable for violations of the public interest. He further adds that legal accountability has arisen out of the need to augment accountability by public servants and institutions by requiring them by law to disclose information to the public. He argues that the aim of

compelling governments or individuals in governments to disclose information to the public is to mitigate the negative impact of secrecy and anonymity on the efficiency and effectiveness of services.

Reinikka and Collier (2001) assert that the total budgetary allocation for recurrent expenditure on education had nationally tripled in real terms during the early and mid-1990s. They add that at the Central Government level, data on salaries paid to primary school teachers either by districts or by schools in 1991 – 1995 was not available. The only data available were aggregate salary payments, which lumped together payments to teachers in primary, secondary and tertiary levels as well as those made to non-teaching staff. This made systematic comparison of budget allocations for teachers' salaries and actual spending at the school level impossible. In addition, some teachers were not on the Central Government payroll, which further complicated efforts to track salary spending. More to note, teachers were hired directly by schools and funded by Parents Teachers Associations (PTAs). The only systematic spending data available at the Central Government level were capitation grants for non-wage spending (Reinikka & Collier, 2001).

Finally, Pritchett and Filmer (1997) note that receipts showed that the Central Government's financial contribution to primary education consisted of three components namely, primary teacher's salaries, capital expenditure and capitation grants. With teachers' salaries being the largest item, consistent with the finding that public spending choices tend to favour teachers' salaries over their actual contribution in producing educational outputs. Capital expenditure was limited almost entirely to rehabilitation rather than new construction. The capitation grant for non-wage expenditure is payment per student enrolled and is a 50 per cent matching Government contribution against the mandated tuition fees paid by the parents. The

capitation grant is intended to defray part of the costs of textbooks and other learning materials as well as general school running cost, and hence provide value for money.

2.5 Stakeholder participation practices and Value for Money

The concept of stakeholder participation was chosen as another dimension of the independent variable. The concept is discussed below in line with value for money. For instance, (Rondinelli, 1991) argues that conceptualization of stakeholder participation has evolved over time, moving from its narrower definition as the mobilization of people to contribute free labour and materials, to more extensive interpretations as a process of empowering people and giving them authority to control programmes (Rondinelli, 1991). In most of the literature, there is agreement that participation connotes a process by which community members take part in all stages of a programme right from inception, through planning and design, implementation, monitoring and evaluation to sharing benefits (Paul, 1987). The rationale for stakeholder participation is also widely documented and has been thought to include being a means of enhancing empowerment, enhancing responsiveness to people's real needs, instilling a sense of ownership of programmes by the local people, promoting sustainability and making programmes cheaper by allowing mobilization of local resources. Stakeholder participation is also believed to promote more equitable distribution of benefits that accrue from development activities, thus leading to value for money (Midgley, 1986).

Carpentier (2012) argues that stakeholder participation is used in a wide variety of fields and that has obtained an evenly large range of meanings. At the same time, the concept of participation has a long history where, especially in the 1960s and 1970s, the debates about participation were omnipresent in a wide variety of societal fields. This has caused this concept to feature in a surprisingly variety of frameworks which have been transformed through an almost infinite number of materializations. Increasingly, however, the concept of

participation is being related to rights of citizenship and to democratic governance (Gaventa & Valderrama, 1999).

Parry et al. (1992) argue that stakeholder participation entails the process of formulation, passage and implementation of public policies. The main concern is in the action by citizens aimed at influencing decisions taken mainly by public representatives and officials. However, Stiefel and Wolf (1994) assert that stakeholder participation is the organized efforts to increase control over resources and regulative institutions on the part of groups and movements hitherto excluded from such a control. In this sense participation was located, at least initially, outside the state, amongst those who had been excluded from existing institutions. It could take a variety of forms, ranging from social movements to self-help groups. The study found out that in ensuring VFM, accountability practices were put into effort which has partly helped Tororo District to realize improved education results in its UPE/USE schools.

According to the World Bank Learning Group (1995), stakeholder participation is a process through which stakeholders' influence and share control over development initiatives, decisions and resources which affect them. The group adds that participation is seen in the level of consultation or decision making in all phases of a project cycle from needs assessment, appraisal, implementation, to monitoring and evaluation. While these projects could be funded by the state, participation within them was seen not as related to broader issues of politics and governance, but also as a way of encouraging action outside the public sphere. Moreover, the focus was often on direct participation through elected management committees. Shah (2002) records that stakeholder participation is the process through which stakeholders influence and share control over priority setting, policy making, resource allocation and access to public goods and services. However, although most authors differ in

their definitions of participation, it is generally acknowledged that participation is a critical component in improving accountability of institutions and ultimately results in increased value for money to the stakeholders.

Furthermore, Nakabago (2005) argues that in the area of education, participation assumes various forms in the developed and developing world. In the United Kingdom (UK) and the United States (US) for example, it is viewed in the form of parental participation in the choice of schools and involvement in school governance (Dimmock, 1996). However, Bray (1996) argues that in developing countries' school context, stakeholder participation generally centres on school construction, financing and management. This was found to be the case for Tororo District UPE Schools that are directly under the support of Government funding that is intended to improve school infrastructures.

Additionally, Nakabago (2005) argues that in Uganda participation can be found in the work of Parents Teachers Associations (PTAs) and School Management Committees (SMCs). Through PTAs, parents monitor the implementation of various UPE programmes like the Capitation Grant and the School Facilities Grant. The School Management Committee comprises various stakeholders, including parents, Local Council (LC) members, and founding bodies, who take the overall responsibility of managing or running of the schools. The logic behind is to ensure accountability of allocated public resources and how far the funds have provided VFM (Nakabago, 2005).

In addition to participation through monitoring the UPE programmes and running the schools, parents are supposed to contribute resources for the development of schools, teacher's welfare, providing children with stationery, school uniforms as well as participating in school events (Ministry of Education and Sports, 1996). The UPE guidelines spell out the roles of the various stakeholders in monitoring the utilization and enforcing accountability

and value for money of the SFG. Below are some of the roles of key stakeholders relevant to this study. The Ministry of Education and Sports is supposed to regularly visit the LGs, that is districts and municipalities, to verify and assess compliance to UPE guidelines, progress of UPE implementation and to provide support; the Ministry of Local Government and President's Office through the Resident District Commissioner (RDC) are supposed to monitor the utilization of the resources; the Auditor General is supposed to carry out value-for-money audits; the LGs through the District Education Officers (DEOs) have the responsibility of monitoring and assessing value for money compliance with expenditure and other guidelines and financial accountability.

The stakeholders at the school or community level play the role of complementing central and LGs efforts to monitor and enforce the accountability for the grant; the parents are responsible for, among other roles, actively participating in the activities of the Parents Teachers Association (PTA), providing leadership in school programmes like school management committee work, monitoring the income and expenditure of the schools including the grant to ensure accountability and wise use of resources as well as encouraging the local councils (LCs) to monitor and support school programmes. The responsibilities of the communities include contributing resources to develop the school, for example building materials and ensuring proper use of the resources by the school through monitoring. The School Management Committees play a dual role. While they are part of the school management, especially the chairperson, they also play a monitoring role because they are largely composed of parents. The SMCs are responsible for giving overall direction to the operation of the school by approving the school budget, monitoring the utilization of finances received by the school and ensuring they are publicly displayed every month and reporting to the parents the financial status of the school regularly.

Finally, Schaeffer and Serdar (2008) argue that over the last two decades anecdotal evidence reveals that positive impact of citizen and stakeholder participation improve local service delivery. The scholars add that most development practitioners and academicians see participatory mechanisms as a process that allows the majority of stakeholders to be actively involved in debating, deliberating and influencing the distribution of public resources which creates an opportunity for prioritized spending decisions, resource allocation and monitoring public spending. The participatory mechanisms are increasingly seen as an important tool to promote good governance by ensuring that social policies and public spending are more equitable, and strengthen transparency and accountability especially in education and health services.

2.6 Enrolment register maintenance practices and Value for Money

The issue of enrolment register maintenance practices was the third dimension looked at in regard to accountability practices that require enforcement. The variable has been discussed in line with value for money. For instance, Reinikka and Collier (2001) acknowledge that Uganda did not experience the post-independence educational expansion characteristic of most Sub-Saharan African countries. They add that official statistics on school enrolment ratios in Uganda appear particularly problematic but they show no sustained rise in the two decades after independence. The gross primary school enrolment ratio in 1980 was 50 per cent, effectively the same as in 1960. By contrast the other Sub-Saharan African countries for which data are available almost doubled their primary school enrolment ratios from 40 to 77 per cent. The country's poor record on education does not appear to be wholly attributable to the Amin years in the 1970s because there was no sustained rise in enrolment during the 1960s either. After Amin's overthrow, however, Uganda caught up with the rest of the sub-continent, which was entering a period of stagnant enrolment rates, attaining gross primary

enrolment rate of 73 per cent in 1985. This situation on the study was found to have negatively affected Tororo District's education system or network and was partly blamed for its continued hindrance to the UPE system.

In addition, Otteby (1999) argued that the educational system in Uganda had a high reputation for quality at independence, but political chaos of the 1970s contributed to the decaying of the school infrastructure and partly through the exile of many well educated Ugandans. An example is in Mukono and Kampala schools, a large increase in enrolments followed UPE: 110 per cent in rural schools and 30 per cent in urban schools. Surprisingly, enrolment of boys increased more than that of girls, partly due to higher pre-entry of boys at the third year (P3) and above. At the lower grades (P1 and P2) the proportion of girls increased following UPE (Otteby, 1999) which has explained the VFM; thus a similar situation that has prevailed in Tororo District.

The Uganda Education Ministry Report (2003) highlights that the introduction of UPE in 1997 led to gross enrolment in primary schools with evidence suggesting an increase from 3.1 million in 1996 to 5.3 million in 1997, thus 73% annual increment. Similarly, a trend of results in 2003 saw gross enrolment in primary schools which had reached 7.6 million. The National Gross primary school enrolment ratio in 2003 was 127% indicating that children beyond standard primary school age had rejoined the primary education cycle. The equivalent net enrolment ratio was 100%, which explains VFM.

In addition, Policy Brief 10, Inter-Regional Inequality Facility (2006) highlights that the period 1996 to 2003 registered a pupil enrolment increase from 8,531 to 13,353; an increase of under 5,000 schools in a period of only seven years. This compares with an increase in the ten years preceding the introduction of UPE of just over 1,000 schools (from 7,351 in 1986). Relatively, primary school teachers' recruitment also upped from 81,564 in 1996 to 145,587

in 2003, a 78% increase. This compares with an increase in the decade preceding the introduction of UPE of just 12%. However, there is evidence suggesting a significant drop-out rate of pupils from the primary education cycle although difficult to estimate. The completion rates precisely show that of the 2,159,850 pupils enrolled in primary school level one in 1997, only 485,703 (that is 23%) reached primary seven in 2003. This explains gaps in the bid to realize VFM and is a case of concern for UPE schools in Tororo District.

Further to note, the public accounting system should provide timely information about actual spending on various budget items and programmes. This is not often the case in many low income countries. Because the revival of the accounting system has been slow in Uganda, a field survey was necessary to gauge the extent to which public resources actually filtered down to the intended facilities. A survey of 19 districts covering 250 Government-aided primary schools was carried out in 1996, covering the period 1991-1995. A part from school income and expenditure, the objective of the survey was to collect data on primary enrolment at the school level.

Table 1: Official Enrolment Data from Government Aided Primary Schools, 1987- 1997

Year	Number of Schools	Number of Teachers	Number of Students (Millions)
1987	7,627	72,970	2.31
1988	7,905	75,551	2.42
1989	7,684	81,418	2.53
1990	7,667	81,590	2.28
1991	8,046	78,259	2.54
1992	8,325	86,821	2.36
1993	8,430	91,905	2.67
1994	8,442	84,043	2.60
1995	8,531	-	2.64
1996	-	82,600	2.74
1997	10,000	98,700	5.30

Source: Ministry of Education and Sports, these data are from a nationwide head count of pupils and teachers in August 1998.

Finally, to supplement on Table 1 above, it can be noted that before the introduction of free Universal Primary Education in 1997, official data indicates that primary school enrolment in government schools was almost stagnant for 10 years. Because the number of children of primary school age had increased along with high population growth, it follows that net primary school enrolment rates must have fallen. The official data cannot, however, be easily verified without going to the school level because the districts kept virtually no reliable educational statistics at the time. The well-developed record keeping of the 1960s broke down during the political and military turmoil of the 1970s and early 1980s, and had not recovered by the mid-1990s. The main source of official data for primary enrolment was the annual school census carried out by the Ministry of Education, which sent questionnaires to district education officers. The officers sent them on to schools, which returned the questionnaires through the same channel (Reinikka & Collier, 2001).

2.7 Summary of literature review

Literature as reviewed and presented in this chapter based on both the theoretical review and the conceptual framework variables indicated that the accountability practices were instrumental in realizing VFM for SFGs in Tororo District. For example, the review on accounting practices and VFM for the SFGs indicated that accountability practices are instrumental as they call for public officials, private employers or service providers to account or stay answerable for any public funds advanced based on the prevailing policies, actions and use of funds. As far as realizing the VFM of the SFGs is concerned, the review has indicated that its implication would be that good accounting practices, for instance, adherence to guidelines, ensuring regular inspection, conducting audits and preparing audit reports as well as undertaking public expenditure tracking, yield proper accountability and value for money, or else many queries would be evident. It is further noted that integrity is

still missing amongst the key officials as far as accountability practices are concerned. In addition, more public resources have been advanced for key UPE activities only to be misappropriated due to accountability loopholes.

The reviewed literature indicates that the stakeholder participation would lead to VFM for the SFGs. In addition, stakeholder participation means enhancing empowerment, responsiveness to people's real needs, instilling a sense of ownership of programmes by the local people, promoting sustainability and making programmes cheaper by allowing mobilization of local resources. However, the noted fewer numbers of participants involved in the decision of VFM for the SFGs, contradicts with the accountability practices. Therefore this area has both been fully exploited or has not been adequately studied more so in the context of many UPE schools in Uganda. This was because the available studies have focused less on the nature of accountability practices in UPE Government primary schools in Uganda, Tororo District inclusive. Finally, enrolment register maintenance practices are upheld which suggests a positive sign and thus the successful implementation of the UPE. However, the situation seems different as the exercise has left out more girl children as compared to boys thus gender imbalance still prevailing and low completion rates. Lastly, the enrolment data is less factual and unreliable to reveal the real extent of the problem on the ground. It is such gaps that justified the researcher to conduct an investigation so as to examine the relationship between accountability practices and value for money of the School Facilities Grant in Tororo District, Uganda.

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This chapter presents the methodology that the study followed. This includes the research design, the study population, sample size and sampling techniques and procedure, data collection methods, data collection instruments, validity and reliability, data collection procedures, data analysis and measurement of variables as expounded in the following sections.

3.1 Research design

The study adopted a case study as a research design. The case study is a method of analysis that examines a phenomenon or problem under investigation. In addition, a case study research examines an event or phenomenon in order to explore themes and results that can be used to predict future trends or obtain an insight of a research problem with greater clarity (Mills, Gabrielle & Eiden, 2010). The study was complemented with both quantitative and qualitative approaches.

Additionally, Yin (2003) argues that case studies are the preferred strategy when the investigator has little control over events. As a research strategy, it comprises an all-encompassing method with the logic of design incorporating specific approaches to data collection and data analysis (Yin, 2003). In this sense the case study is not either a data collection tactic or merely a design feature alone but a comprehensive research strategy (Yin, 2003).

The case study design was used in this study because only one district, Tororo, was studied. This design was chosen for this study because it enabled the researcher to have adequate time

to obtain in-depth information about accountability practices and VFM of the SFG given that only one district was under study unlike studying several districts. This is in line with Amin (2005) and Sekaran (2003) who defined a case study as a research that analyses one or a few subjects. Therefore, this survey helped to save on time and resources during data collection. The quantitative approach allowed the researcher to solicit information that can be quantified while the qualitative approach allowed the researcher to solicit information that can be qualified as supported by Mugenda and Mugenda (1999). Combining numerical and textual information can help the researcher enrich the interpretation of findings of the study.

3.2 Study population

According to Amin (2005) population is defined as the complete collection of all the elements that are of interest in a particular investigation. Tororo District is estimated to have a total of 3,070 UPE beneficiaries. However, as presented in the table below the accessible population of 235 was selected, represented as N comprising of 1 District Education Officer (DEO), 75 head teachers, 75 teachers and 75 school management committee members (SMCs), and 9 members of the district councillors in the Education Committee.

In addition, these were selected as they are relevant study information holders.

3.3 Sample size and sampling methods

Sample size refers to the total number of sample units of the items selected in a sample (Kaberuka, 2003). The study used the mathematical Table of Krejcie and Morgan (1970) to determine the sample size (see attached, Appendix IV). Tororo District is estimated to have a total of 3070 education beneficiaries; however, as presented in the table 2 below the accessible population of 235 was selected and represented as N and the preceding sample size denoted by n. To note, out of 113 UPE schools in Tororo District, only 90 schools were selected from which the sample was drawn using a simple random sampling. This was done

by making a list of all names of schools in the district. The names of the schools was written on pieces of paper and mixed in a basket; the required sample was selected to become a representative sample. The same procedure was used in case of teachers and SMCs.

Table 2: Summary of the sample size and the sampling techniques used in the study

Population category	Accessible population	Sample size (n)	Technique
DEO	1	1	Purposive sampling
District Education Committee & Officials	9	9	
Head teachers	75	63	Simple random sampling
Teachers	75	63	
SMCs	75	63	
Total respondents	235	199	

Source: Tororo DEOs Report (2005) and Tororo Education department staff list (2015).

Sample computed using Krejcie and Morgan (1970) sampling method.

3.4. Sampling procedures

The study used probability sampling method of simple random sampling and purposive sampling to select the respondents. According to Amin (2005), when samples are selected by using simple random sampling, all samples in a population have equal chances of being selected. Purposive sampling involved consideration of the elements of the population deemed to possess the required information for the study.

3.4.1 Simple random sampling

A simple random sample is a sample obtained from the population in such a way that samples of the same size have equal chances of being selected (Amin, 2005). This was applied to head teachers, teachers and SMCs, who were selected without bias from the accessible population.

In particular, the variance between individual results within the sample is a good indicator of

variance in the overall population, which makes it relatively easy to estimate the accuracy of results.

3.4.2 Purposive sampling

According to Mugenda and Mugenda (1999) purposive sampling is a sampling technique that allows a researcher to use cases that have the required information with respect to the objectives of her/his study. This was applied to the DEO and members of the district education committee since they are few in number and more knowledgeable. The technique was used because the focus of the researcher was to get in-depth information and not simply make generalizations. Those selected provided the required in-depth information since their selection was based on their appropriateness to give the required information. Cases likely to give useful information in this category of respondents were few yet knowledgeable (Oso & Onen, 2009).

3.5 Data collection methods

The methods of data collection that were applied included both primary and secondary data collection methods. For primary data, questionnaires and face-to-face interviews were applied, while secondary data collection used documentary review. These methods are expounded below.

3.5.1 Interviews

This is a method of data collection where the investigator is given a chance to gather data through direct verbal interaction with participants (Amin, 2005). Interviews were used to collect data from the DEO and members of the education committee because they enabled the researcher to establish rapport with this category of respondents and gain the person's cooperation. As Mugenda and Mugenda (1999) suggest, they allow the researcher to clarify ambiguous answers and obtain in-depth information through probing.

3.5.2 Questionnaire survey

Neuman (2003) defined a questionnaire as a survey in which the researcher conceptualizes and operationalizes the variables and questions. A questionnaire survey is a research method that was used to collect information from a selected group of head teachers, teachers and SMCs. This method was used because it helps to collect information from a large sample of individuals in a systematic way. As Amin (2005) suggests, the questionnaire survey was used for these categories of respondents to save time because their number was too big to be interviewed.

3.5.3 Documentary review

The researcher reviewed a number of documents to obtain information related to the research topic; the documents were reviewed and studied according to the set objectives. This method was selected because it enabled the researcher to obtain language and words of the informants, access information at his/her time of convenience, obtain unobtrusive information and save time/ expenses in transcribing as advanced by Oso and Onen (2009)

3.6 Data collection instruments

Instruments to be used to collect data from respondents included the questionnaire, interview guide and document checklist, and these are elaborated on below.

3.6.1 Interview guide

As Interview guide was used to collect qualitative data from the DEO and members of the District Education Committee who were in position to provide in-depth information through probing during face-to-face interview. The researcher presented questions to the DEO and the members of the district education committee and their views were written down by the researcher. Open ended questions were used so that other valuable questions might emerge during the dialogue between the interviewer and the interviewee. Semi-structured interviews

are the most widely used interviewing formats for qualitative research (DiCicco-Bloom & Crabtree, 2006).

In this study, the probing interviewing tactic was used extensively to obtain deeper explanations of the issue at hand from the respondents. This was largely due to the fact that the respondents often needed stimuli to expand or clarify their own answers and ideas more broadly, so that a broader understanding could be more easily reached later on in the findings of this study. Data obtained during the interview was to supplement that obtained through the questionnaire (Find attached Appendix II).

3.6.2 Questionnaire

Self-administered questionnaires were used to collect quantitative data from the head teachers, teachers and the SMCs. The questionnaires were structured in three sections with the first section detailing the bio data of the respondents, for instance age, sex of respondents and level of education among others. Section two constituted questions on accountability practices (accounting, stakeholder participation and enrolment); and, finally, questions were asked about the SFG and VFM based on a Likert scale of five items. The instrument was administered to head teachers, teachers and SMCs to save on time because their number was too big to interview and because they could read and write in English and were able to fill in the questionnaires by themselves with little assistance. Structured questionnaires were designed to collect data for this study. Close ended questions were used to ease data collection (Find attached Appendix 1).

3.6.3 Documentary checklist

A checklist was developed for all the necessary documents; this enabled the researcher to obtain unobtrusive information without interrupting the researched. Oso and Onen (2009) support this form of data collection. The documents reviewed included UPE school records, Government releases from MoES, fact sheets, progress performance reports, performance

monitoring plans, project documents, and UPE Enrolment register (See attached, Appendix III).

3.7 Validity and Reliability

Pre-testing is an indispensable part of the questionnaire design and demands that the researcher examines individual questions as well as the whole questionnaire very carefully (Amin, 2005). This study instruments were pre-tested for its validity (using 10 respondents) and reliability (using three judges/raters or experts).

3.7.1 Validity

For the instruments to yield relevant and correct data, they were given to three experts to rate. These were very conversant with the study area to comment on the ambiguity, difficulty and relevance of questions to ensure construct, content and face validity. A content validity index (CVI) was then computed where $CVI = \frac{\text{items/questions rendered valid}}{\text{both valid and invalid items/questions}}$ as reflected in Table 3 below.

Table 3: Extracted validity results

Judges/Raters	Rating (valid items)	Invalid (Items)	Validity score
Judge one	28/32	4	0.875
Judge Two	26/32	6	0.812
Judge Three	25/32	7	0.781

Source: Primary Data

Table 3 above shows validity results about accountability practices and value for money of SFGs. The results presented reveal a validity score of above **0.6** (as recommended by Nunnally, cited by Kent, 2001). Therefore the instrument used was suitable for collecting data.

3.7.2 Reliability

Reliability can also be defined as the consistency of one's measurement or the degree to which an instrument measures the same way each time it is used under the same conditions with the same subjects. Mugenda and Mugenda (1999) defines reliability as a measure of the degree to which a research instrument yields consistent results or data after repeated trials. A measure is considered reliable if the persons' score on the same test given twice is similar. The researcher used internal consistency (Cronbach Alpha) to determine the reliability of the instruments. The results that were obtained are presented in Table 4 below.

Table 4: Reliability scores

Variables used	Reliability score	Number of items/questions
Accounting practices	.823	4
Stakeholder participation	.908	4
Enrolment register maintenance practices	.926	10
Value for money	.793	9

Source: Primary data

Table 4 above reveals reliability score computed to determine the reliability of the instrument. The reliability scores obtained are above 0.7 as recommended by Amin (2005) who suggests that for an instrument to be reliable, its overall reliability score should be above 0.7.

3.8 Data collection procedure

UMI issued the researcher with an introductory letter explaining the nature, extent and purpose of the study. This letter was presented to all the respondents as a formality and a request for permission to conduct the study. A covering letter accompanied the data collection instruments explaining the purpose of the study. Once permission to conduct the study was given, the questionnaires were distributed directly to the head teachers, teachers

and SMCs for filling and were collected once they were completed. The cover letter was also used to provide access to the interview process which was done on appointment with the DEO and members of the district education committee. The data collected using questionnaires and interview guides was analyzed.

3.9 Data analysis

3.9.1 Quantitative data analysis

Quantitative data analysis mainly consisted of descriptive statistics (frequencies and percentages) and inferential statistics (Pearson correlation and regression). The frequencies and percentages were used to determine the respondents' views on accountability practices and VFM of the SFG. Pearson correlation and regression was used to test the hypotheses. The correlation coefficient (ρ) was used to determine the strength of the relationship between the variables. The sign of the correlation coefficient (+ or -) was used to determine the nature of the relationship. The significance of the correlation coefficient (p) was used to determine the confidence in the findings. The regression coefficient (R) determined the linear relationship between variables. These were then squared and adjusted to determine how much variance in the dependent variable was caused by the independent variables.

3.9.2 Qualitative data analysis

This analysis involved collecting data from interviews and later using content analysis to reorganize it into meaningful shorter sentences. In other words, a thematic approach was used to analyze qualitative data where themes, categories and patterns were identified. The recurrent themes which emerged in relation to each guiding question from the interviews were presented in the results with selected direct quotations from participants. Data from documents was recorded and reviewed in line with the objectives. This category of non-numeric data/information was used to complement numeric data that had been obtained using questionnaires.

3.10 Measurement of variables

Two measurement namely, ordinal and nominal scales were used to measure the variables. The former (ordinal scale) carries a numerical score which is used to measure the respondents' attitude and it is the most frequently used summated scale in the study of social attitude. It was used on key main variables namely, accountability practices and VFM of SFG. The researcher categorized data collected using the 5-point Likert scale which was used on questionnaires as indicated here: 1) Strongly disagree, 2) Disagree, 3) Neutral, 4) Agree, 5) Strongly agree. Likert scales are very flexible and can be constructed more easily than most types of attitude scales.

They are also a mixture of statements that represent positive and negative attitudes, thus reducing an examiner's tendency to respond with a certain mental mindset. According to Amin (2005), this guides the researcher during interpretation of findings. The instrument should be developed under the guidance of standard tools used by other researchers and put in the context of the research topic and area. The nominal scale was used to measure background variables namely, age, gender and marital status, among others. These were non-numeric variables.

3.11 Ethical considerations

Despite the high value of knowledge gained through research, it cannot be pursued at the expense of human dignity (Oso and Onen, 2009). The respondents were informed about the study and its procedures. Participation was by choice and those who opted out were allowed to do so and were not disadvantaged in any way. Privacy and confidentiality were maintained by making all respondents anonymous.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTEPRETATION

4.0 Introduction

In this chapter, the researcher analyses and interprets findings of the study in accordance with the objectives. The chapter starts with response rate, bio data of respondents, and empirical quantified and qualitative findings on how themes, categories and patterns were identified.

4.1 Response rate

From the study, 189 questionnaires were administered, and 139 were received fully completed, which constituted 74%. Half of the planned interviews were held, constituting a 50% response rate and a number of documents were reviewed. A summary is reflected in Table 5 below.

Table 5: Response rate results

Response rate			
Instrument/Tool	Planned (n)	Actual (n)	Percentage
Interviews	10	5	50%
Questionnaires	189	139	74%
Total	199	144	

Source: Primary data

Table 5 presents response rate results which reflect an overall response rate of 72.4% ($144/199 \times 100\%$). This suggests a good representation of the survey population as recommended by Amin (2005) who asserts that a response rate of 70% and above represents a survey population.

4.2 Bio data of respondents

The bio data of the respondents entailed their age, gender, marital status, education level, category and for how long respondents had worked with the schools. The details that were obtained from the study are provided below.

4.2.1 Age of respondents

The respondents of this study were requested to indicate their age category. Below is Table 6 which presents the study findings.

Table 6: Age of respondents

Age category	Frequency (n)	Percentage (%)
18 – 30 years	29	21%
31 – 45 years	71	51%
45 years and above	39	28%
Total	139	100%
Source: Primary data		

Descriptive findings reveal that out of 139 respondents, 21% (29) respondents were aged between 18 – 30 years, while the majority 51% (71) respondents fell between 31 and 45 years of age and 28% (39) respondents fell within and above 45 years of age. This suggests that staff within a specific age range are hired and assigned jobs to oversee the timely accountability practices and value for money of the School Facilities Grant in Tororo District and the respondents were equally appreciated for their provision of factual information as was required for the study.

4.2.2 Gender of respondents

Gender of respondents was another bio data variable from which data was elicited. The quantified extracts that were obtained are graphically represented in Figure 2 below.

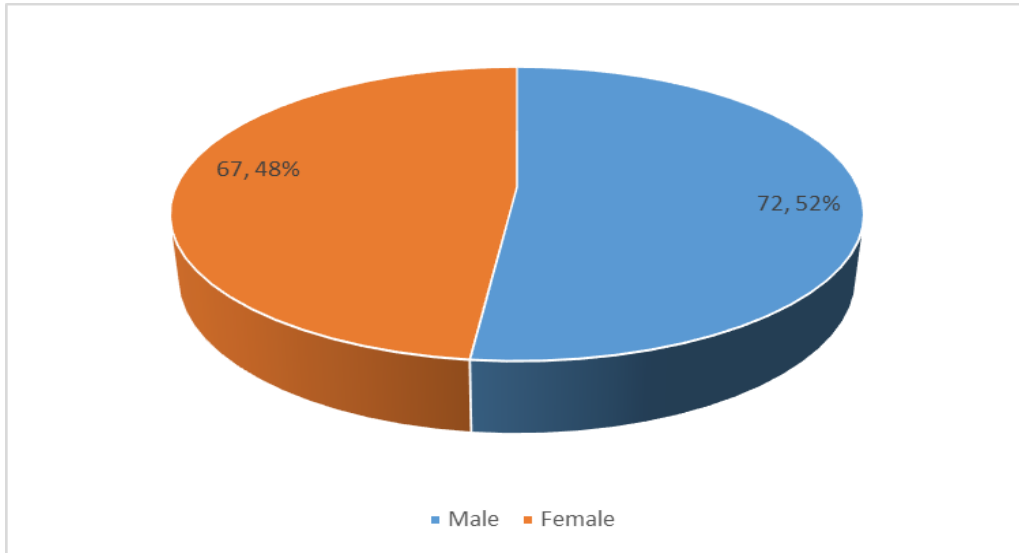


Figure 2: Gender of the respondents

Figure 2 reveals that male respondents constituted 52% (72) while female respondents constituted 48% (67). The results suggest UPE school beneficiaries were either male or female who were directly or indirectly responsible for the actions on accountability practices and value for money of the School Facilities Grant in Tororo District. Secondly, the opinions elicited were representative of both male and female, hence balanced opinions obtained about the study.

4.2.3 Marital status of respondents

The participants of the study were requested to indicate their marital status. The findings are presented in Figure 3 below.

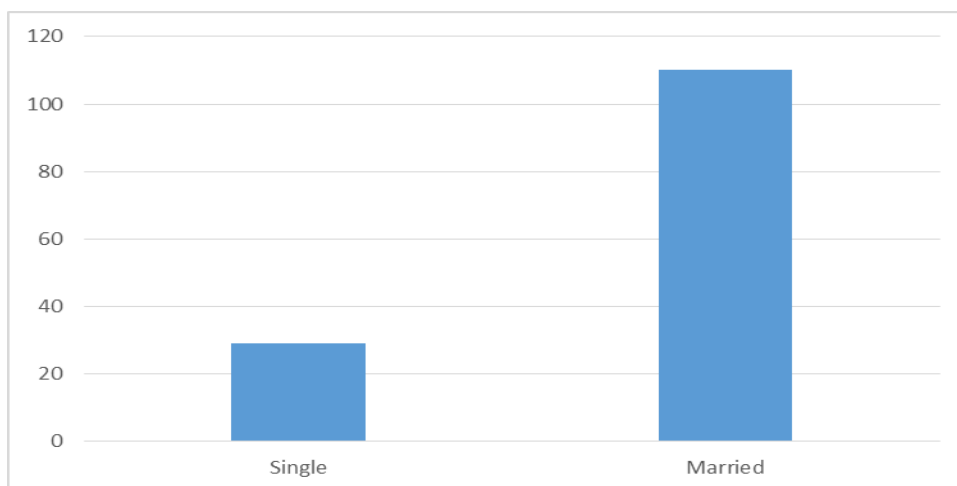


Figure 3: Marital status of respondents

The results presented in the above figure, reveal that 21% (29) respondents were single and 79% (110) of the respondents were married, which would suggest that a fairly good representation of a cross segment of society in which both single and married staff are directly involved in ensuring accountability practices and value for money of the School Facilities Grant in Tororo District.

4.2.4 Education level of respondents

Several respondents were involved in the accountability practices and ensuring value for money of the School Facilities Grant in Tororo District. Below is Table 7 reflecting their education level.

Table 7: Education level of respondents

Education level	Frequency (n)	Percentage (%)
Master's	14	10.1
Degree	33	23.7
Others	92	66.2
Total	139	100

Respondents were asked to indicate their education level, 10.1% (14) respondents were Master's holders while 23.7% (33) were first degree holders and 66.2% (92) had other qualifications. The findings suggest that all respondents were literate and therefore provided fairly accurate information about the timely accountability practices and value for money of the school facilities grant in Tororo District.

4.2.5 Length of time spent in the school

Presented in Table 8 below are respondents' opinions about the length in time they had spent in the UPE schools.

Table 8: Length of time spent in the school.

Length of time spent	Frequency (n)	Percentage (%)
Over 40 years	5	3.6
31- 40 years	13	9.4
21- 30 years	19	13.7
11 year -20 years	56	40.3
10 year and below	46	33.0
Total	139	100

The above table reveals that 33%(46) of the respondents had worked for a period of 1and10 years, 40.3%(56) of the respondents had worked for a period between 11and 20 years, while 13.7%(19) of the respondents had worked for a period between 21and 30 years, 9.4% (13) had worked for a period between 31and 40 years and 3.6%(5) respondents had worked for over 40 years. This suggests that all employees in the studied UPE schools had gained reasonable experience to perform their duties, which contributes to accountability practices

and value for money of the UPE funds including the School Facilities Grant in Tororo District. Lastly, the respondents were able to provide valuable information for the study.

4.3 Empirical findings on accountability practices and value for money

This section of the study provides quantitative and qualitative findings about accountability practices and value for money of the School Facilities Grant in accordance with the objectives namely: to examine the relationship between accounting practices and VFM of the School Facilities Grant; to investigate the relationship between stakeholder participation and value for money of the School Facilities Grant; and, to determine the relationship between enrolment register maintenance practices and VFM of the School Facilities Grant.

4.3.1 Accounting practices and VFM of the School Facilitation Grant in Tororo District

The first objective of the study was to examine the relationship between accounting practices and VFM of the school facilities grant in Tororo District. Accounting practices as a variable was measured using four questions and quantified responses are provided in the Table 9 below.

Table 9: Respondents' opinions about accounting practices

Accounting practices and VFM of the SFG	Percentages (%) and Frequency (n) scores					
	SA (5)	A (4)	NS (3)	D (2)	SD (1)	Mean
The public is aware of UPE accounting practices	18% (25)	28% (39)	22% (31)	15% (21)	17% (23)	3.16
Relevant information about UPE Expenditure is easily accessed by the public	7% (10)	25% (35)	22% (30)	32% (44)	14% (20)	2.79
There is transparency in the making of UPE expenditure decisions	9% (13)	26% (36)	29% (40)	23% (32)	13% (18)	2.96
The people are involved in UPE expenditure decisions in their schools	6% (8)	34% (47)	18% (25)	26% (37)	16% (22)	2.87
Source: Primary data						

Key: Please note that strongly agreed (SA) and agreed (A) = agreed scores, not sure (NS) score are not grouped strongly disagree (SD) and disagree (D) scores = disagreed scores. Finally, mean score > 3.00 = agree; mean score < 3.00 = disagree.

With reference to Table 9 above, respondents' opinions were elicited about whether the public was aware of UPE accounting practices. Findings obtained included a mean of 3.16, 46% respondents agreed as compared with 32% respondents who disagreed and 22% of these respondents were not sure. The result is backed by the fact that the list of tenderers who successfully go through the selection process by District Procurement Committee to undertake the different construction works and the supply of furniture to the selected schools are pinned on the District notice boards for key UPE stakeholders to access and read, thus a situation that creates awareness on accountability and value for money for the School Facilities Grant in Tororo District.

To further complement on the quantified findings, the Inspector of Schools for Tororo District commented that:

“Any public resources advanced or allocated to support any UPE activities have got to be accounted for. Some of the allocations are publicly displayed on our notice boards for people to read”.

Another interviewee voiced out that:

“The SFG is held at the District and directly handled by the District Education Committee (DEC) who then report to the District Council for the necessary approval. Once approved, the DEO initiates the procurement process, and the CAO requests the procurement department to undertake the process. The tendering process is undertaken and thereafter the best bidders are awarded the contract. The agreements are signed between the District and the successful tenderers then the work commences. The payments are made directly to tenderers from the district, once the work is complete and fully certified by the HMs and Engineer.”

Further to note, 36% respondents disagreed that relevant information about UPE expenditure was easily accessed by the public, while 22% reserved their opinions and 32% agreed, which suggests that UPE school administrations in Tororo District have controls over who should have access to what information since such information is confidential; although some of such information is provided to the public on request. To complement the findings, one responding interviewee said:

“Our UPE schools have gone an extra mile to produce circulars, brochures, school reports indicating how they spent public UPE funds and how they actually accounted for it hence value for money.”

To supplement, information obtained from one of the documents reviewed indicates that Government demands for good accountability practices whereby all financial information regarding SFG grant transferred to schools through the districts is published in the media and on notice boards (Government of Uganda Releases Reports from MoES for Financial Year 2014-2016).

The study respondents were asked whether there was transparency in the making of UPE expenditure decisions. The responses computed included a mean score of 2.96, agreed score of 35% while 29% respondents were not sure and disagreed score was 36%. The results still suggest manipulations and fraud among other illegal acts on UPE resources, hence a clear indicator of inconsistency in accounting for funds as well as value for money for the School Facilities Grant. The findings concur with a statement that was provided by a District Education Official (Inspector of Schools) who voiced out that:

“The Head Teacher and the Chairman SMC are the two signatories to the UPE account. The SMC consisting of 12 members approves the school budget which provides the basis for disbursing the UPE funds to the schools. These funds once received, is all withdrawn at once by the head

teacher and chairman SMC. The head teacher spends the money and is expected to report to the committee thereafter. However, whether the funds are accounted for or not is not followed up. It is believed that the SMC members are compromised and as such do not follow up on the accountabilities. The head teachers may buy a few eligible items and spend the rest of the money for personal gains. It's indeed true that sometimes we as the district-accounting official encounter delays in accounting for funds advanced which creates loopholes in the way we operate.”

Finally, 42% disagreed responses were elicited on whether people were involved in UPE expenditure decisions in their schools however, 18% of the respondents were not sure and 40% respondents agreed. The findings reveal that fewer UPE school administrators are mandated to undertake strategic school decisions on behalf of other beneficiaries -- an indicator of accountability and value for money. A disgruntled interviewee said, *“Those people don't consult us on issues to do with money. When it comes to spend it they always do it alone and other beneficiaries come to know when things are bad.”*

Another education official interviewed said:

“The Inspector of Schools in his interview highlighted that the school budgets for expenditure of the UPE funds are approved by the Schools Management Committee. He also noted that there was no academic criterion for the selection of the SMC and therefore many of them do not have technical ability to undertake some of the accountability roles required of them.”

To complement the above findings about on whether people were involved in UPE expenditure decisions in their schools, it was highlighted in one of the documents reviewed that specific SMC members are tasked and represented other colleagues in the decision making exercise. Therefore, fewer than many members were involved in the exercise (SMC Reports for UPE School for Academic Year 2013/2014/2015).

4.3.1.1 Correlation results for accounting practices and VFM of the SFG

The Pearson correlation product moment technique was adopted for the study and used to establish the strength of relationship and direction between accounting practices and value for money of the SFG in Tororo District. Below are the findings presented in Table 10.

Table 10: Pearson correlation findings on accounting practices and VFM of SFG

	Accounting practices	VFM
Accounting practices Pearson Correlation	1	.741**
Sig. (2-tailed)		.000
N	139	139
VFM Pearson Correlation	.741**	1
Sig (2-tailed)	.000	
N	139	139

** . Correlation is significant at the 0.05, 95% (2-tailed).

Table 10 above presents correlation findings about accounting practices and value for money of the School Facilities Grant in Tororo District. The findings suggest a significant positive relationship ($r = 0.741^{**}$) which would mean that a unit change in accounting practices improves VFM of School Facilities Grant by 74.1%. Its implication would be that good accounting practices yield proper accountability and value for money, else many queries will be evident.

4.3.1.2 Regression results for accounting practices and VFM of SFG

The regression analysis was used to establish whether accounting practices explained a variance on VFM of School Facilities Grant. The results are presented in Table 11 below.

Table 11: Regression results for accounting practices and VFM of SFG

Model	R	R ² or Square	Adjusted Square	R	Standard error of the estimate
1	.741 ^a	.550		.546	.67453

a. Predictors: (Constant), accounting practices

Table 11 above presents the correlation co-efficient (R), using predictor; accounting practices. The quantified results reveal R as .741, R^2 as .550, adjusted R^2 as .546 and standard error of the estimate at .67453. The R^2 result of .550 suggest a 55% variance that accounting practices had on VFM of School Facilities Grant in Tororo District, with the remaining 45% representing other factors not studied.

4.3.1.3 Hypothesis one

Based on the above inferential statistics, hypothesis statement one that: accountability practices significantly contribute to value for money of the school facilities grant in Tororo District, was upheld and the null rejected.

4.3.2 Stakeholder participation practices and VFM of the School Facilitation Grant in Tororo District

The study set out to investigate the relationship between stakeholder participation and value for money of the school facilities grant in Tororo District. Stakeholder participation was measured using 10 questions and opinions and the results are presented in Table 12.

Table 6: Respondents' opinions on stakeholder participation practices

Stakeholder participation practices and VFM of the SFG	Percentages (%) and Frequency (n) scores					
	SA (5)	A (4)	NS (3)	D (2)	SD (1)	Mean
Stakeholders are fully involved in UPE programs and activities in Tororo District	21% (29)	22% (30)	22% (31)	23% (32)	12% (17)	3.16
Stakeholders make decisions about the use of UPE resources in Tororo District	14% (19)	30% (41)	18% (25)	29% (40)	10% (14)	3.08
Stakeholders comply with statutory regulations governing the UPE program expenditure	12% (17)	32% (44)	19% (26)	22% (31)	15% (21)	3.04
Stakeholders are given relevant information about UPE programs in Tororo District	12% (17)	35% (48)	21% (29)	16% (22)	17% (23)	3.10
Key UPE stakeholder are transparent in the management of UPE resources in Tororo District	5% (7)	25% (34)	25% (35)	25% (35)	20% (28)	2.69
Stakeholders monitor the implementation of UPE resources in Tororo District	14% (20)	35% (48)	25% (35)	19% (27)	7% (9)	3.31
Stakeholder produce relevant monitoring reports on the performance of UPE programme	7% (10)	28% (39)	31% (43)	21% (29)	13% (18)	2.98
Stakeholder participation has improved on the management of UPE program in Tororo District	8% (11)	33% (46)	22% (30)	22% (31)	15% (21)	2.96
Stakeholder participation has promoted accountability and value for money of the SFG.	10% (14)	26% (36)	19% (26)	28% (39)	17% (24)	2.83
Stakeholder participation has improved the performance of UPE schools in Tororo District	4% (6)	27% (38)	19% (27)	22% (30)	27% (38)	2.60
Source: Primary data						

Key: Please note that strongly agreed (SA) and agreed (A) = agreed scores, not sure (NS) score are not grouped strongly disagree (SD) and disagree (D) scores = disagreed scores. Finally, mean score > 3.00 = agree; mean score < 3.00 = disagree.

Question one of the study was on whether stakeholders were fully involved in UPE programmes and activities in Tororo District. Opinions elicited include mean of 3.16, 43%

(59) respondents agreed, 22% (31) respondents were not sure and 35% (17) respondents disagreed. In addition, the majority of the respondents (39%) disagreed that stakeholders make decisions about the use of UPE resources in Tororo District; however, 44% respondents agreed and 18% respondents were not sure. The findings are a revelation that some key beneficiaries are engaged in sharing and exchanging of UPE information, which improves accountability and value for money for the SFG in Tororo District. In support of the above, one education official said, *“Stakeholder involvement reveals a good level of interaction between key actors of the UPE structure within our local schools.”*

In addition, 44% (61) of the respondents agreed that stakeholders comply with statutory regulations governing the UPE programme expenditure. However, 37% (52) of the respondents disagreed and 19% (26) of the respondents were not sure, which suggests that stakeholders adhered to the statutory regulations, for instance accounting for funds, thus accountability and value for money for the SFG in Tororo District. Further still, qualitative data obtained from a document reviewed revealed that the School Head Teacher, among other stakeholders, is accountable for any public funds as advanced by Government through the Local Government to primary schools. The issue is that monitoring the utilization of the SFG and being accountable to the public are very critical to reflect VFM (Tororo District Progress Performance Reports, 2012-2014).

Further still, many respondents, 47%(65), agreed that stakeholders are given relevant information about UPE programmes in Tororo District; nonetheless 33% (45) of the respondents disagreed and 25% (34) reserved their comments. The quantified findings suggest that stakeholders use reliable and accurate information to undertake UPE fund management decisions. To complement on the above findings was an interview respondent

who commented: *“Most of the information that we use time and again is very critical to UPE decisions that we take which has helped us realize part of the UPE goal.”*

The mean score of 2.69 complemented with a 45% disagreed score reveal that the majority of respondents disagreed that key UPE stakeholder were transparent in the management of UPE resources in Tororo District. In another case, 49% of the respondents agreed that stakeholders monitor the implementation of UPE resources in Tororo District; however, 26% of the respondents disagreed and 25% were not sure. The findings are a reflection of pockets of failed actions and responsibility by some UPE beneficiaries. This exposes the UPE programme within the district and therefore low expectations for accountability and value for money for the SFG in UPE schools.

The mean score of 2.98 reveals that the majority respondents disagreed that stakeholders produced relevant monitoring reports on the performance of UPE programme, suggesting that monitoring reports on UPE programmes were delayed for reasons known to them which translated in delayed accountability and reduced value for money for the SFG in UPE schools in Tororo District. A UPE official said,

“The monitoring reports are sometimes delayed and therefore any delay may tantamount to delayed release of UPE funds for UPE schools. The delayed release of UPE funds tends to affect the school operations and worsen the learning environment for our pupils.”

Finally, a mean score of 2.96 reveals that stakeholder participation had not improved on the management of the UPE programme in Tororo District; while a mean of 2.83 reveals that many respondents disagreed to the fact that stakeholder participation had promoted accountability and value for money of the SFG and a mean score of 2.60 reveals that many respondents disagreed that stakeholder participation had improved the performance of UPE

schools in Tororo District. This quantified matrix of findings reveals weaknesses in stakeholder participation where only a few stakeholder views are considered. In addition, the findings suggest that public funds are allocated to less priority areas which negatively affects UPE support school operations in terms of purchase of food, scholastic materials, among other things. The findings concur with one of the statements made by an education specialist from Tororo District during an interview who stressed as follows:

“Other than the SMC you do not see any other stakeholders participating in the monitoring and supervision of the UPE activities. Schools don’t contribute for sports yet they receive funds. The sub-counties officials who are closer to the schools have also left the monitoring of their schools to the mercy of the Head teachers and SMCs, the Districts officials are also not playing their role as such monitoring is not done or not adequate at all.”

4.3.2.1 Correlation results for stakeholder participation practices and VFM

The Pearson correlation product moment technique was adopted for the study and used to establish the strength of relationship and direction between stakeholder participation and value for money in Tororo District. Table 13 below presents the findings.

Table 7: Pearson correlation results for stakeholder participation practices and VFM

	Stakeholder participation practices	VFM
Stakeholder participation Pearson Correlation	1	.758**
Sig. (2-tailed)		.000
N	139	139
VFM Pearson Correlation	.758**	1
Sig (2-tailed)	.000	
N	139	139

** . Correlation is significant at the 0.05, 95% (2-tailed).

Table 13 above presents Pearson correlation findings between stakeholder participation and value for money of School Facilities Grant in Tororo District. The findings suggest a significant positive relationship ($r = 0.758^{**}$) which would mean that a unit change in

stakeholder participation improves VFM of School Facilities Grant by 75.8% in UPE schools in Tororo District. Its implication would be that actively engaging key stakeholders in UPE would better accountability practices and VFM.

4.3.2.2 Regression results for stakeholder participation practices and VFM

The regression analysis was used to establish whether stakeholder participation explained a variance on VFM of School Facilities Grant. The results are presented in Table 14 below.

Table 8: Regression results for stakeholder participation practices and VFM

Model	R	R ² or Square	Adjusted R Square	Standard error of the estimate
1	.758 ^a	.575	.572	.65542

a. Predictors: (Constant), stakeholder participation

Table 14 above presents the correlation co-efficient (R) using the predictor: stakeholder participation. The quantified results reveal R as .758, R² as .575, adjusted R² as .572 and standard error of the estimate at .65552. The R² result of .572 suggests a 57.5% variance that stakeholder participation had on VFM of School Facilities Grant in Tororo District, with the remaining 42.5% representing other factors not studied.

4.3.2.3 Hypothesis two

Based on the above inferential statistics, hypothesis statement two that, stakeholder participation significantly contributes to value for money of the school facilities grant in Tororo District, was upheld and the null rejected.

4.3.3 Enrolment register maintenance practices and VFM of the School Facilities Grant in Tororo District

The third objective of the study was to determine the relationship between enrolment register maintenance practices and VFM of the school facilities grant. These practices were measured using 9 questions with the details presented in Table 15 below.

Table 9: Respondents opinions about enrolment register maintenance practices

Enrolment register maintenance practices and VFM of the SFG	Percentages (%) and Frequency (n) scores					
	SA (5)	A (4)	UD (3)	D (2)	SD (1)	Mean
UPE program has increased school enrolment in primary schools in Tororo District	60% (83)	17% (23)	14% (19)	9% (13)	0% (0)	4.25
The SFG has improved on the school facilities in Tororo District	20% (28)	42% (58)	24% (33)	10% (14)	4% (6)	3.63
Through UPE all school going children attend school in Tororo District	7% (9)	37% (51)	20% (28)	22% (30)	15% (21)	3.98
UPE has greatly helped parents who could not pay school fees in Tororo District	37% (52)	32% (45)	15% (21)	9% (12)	7% (9)	3.86
UPE program has boosted accountability of education resources in Tororo District	39% (53)	27% (38)	30% (41)	0% (0)	14% (20)	3.96
The benefits of UPE program outweigh its weaknesses in Tororo District	30% (41)	27% (38)	9% (12)	20% (28)	14% (20)	3.83
UPE resources are utilized effectively to achieve value for money in Tororo District	26% (36)	29% (40)	4% (5)	15% (20)	17% (23)	3.78
UPE has encouraged stakeholder participation in Tororo District	7% (10)	31% (43)	19% (26)	24% (33)	19% (27)	2.83
There is transparency in the use of UPE resources in Tororo District	9% (12)	21% (29)	19% (27)	18% (26)	33% (45)	2.55
Source: primary data						

Key: Please note that strongly agreed (SA) and agreed (A) = agreed scores, not sure (NS) score are not grouped strongly disagree (SD) and disagree (D) scores = disagreed scores. Finally, mean score > 3.00 = agree; mean score < 3.00 = disagree.

A portion of 77% (83) agreed that the UPE programme has increased school enrolment in primary schools in Tororo District as compared with 9% respondents that disagreed and 14% respondents that were undecided. Similarly, the mean score of 3.98 reveals that through UPE

all school-going children were able to attend school in Tororo District. The results suggest that being free education that is catered for by the Government, it attracts more school-going pupils within Tororo District. To complement, one official said, *“UPE is a learning opportunity for all school going pupils and it contributes to their academic excellence of these pupils. UPE is indeed a very important education ground for the children.”*

Another document reviewed highlighted that the primary school enrolments had shot up so drastically that the National Gross Primary School enrolment ratio in 2013 was over 100%, suggesting a combination of both girl and boy child which explains VFM (MoES Fact Sheets, 2014).

Respondents agreed that SFG has improved on the school facilities in Tororo District represented by a 3.63 mean score, which suggests that SFG which is a pool of funds mainly channelled by the central government to local governments (Tororo District and municipalities) with the aim of financing government programme for poverty reduction has closely attracted a number of school-going children.

When asked if UPE had greatly helped parents who could not pay school fees in Tororo District, a mean of 3.86 was obtained, 69% respondents agreed, while 15% respondents were undecided and 16% respondents disagreed. The findings suggest that parents who were not financially stable were supported by the Government through UPE which improved the literacy rates and therefore accountability and value for money as the UPE goal is realized.

“Most of our UPE schools are located within the confines of rural settings where the majority of our poor communities are based. This factor has helped some parents educate their children at primary level (UPE).”

Whether UPE programme has boosted accountability of education resources in Tororo District was another question asked. The opinions elicited included 66% of respondents who

agreed, 30% respondents were undecided and 14% disagreed. The increase in the UPE pass rate is a key indicator that the availability of education resources has increased pupils' enrolment as well as concentration within schools until they eventually sit for the primary leaving examinations.

Fifty-seven per cent (57%) of the respondents agreed that the benefits of UPE programme outweighed its weaknesses in Tororo District. However, 34% disagreed while 9% respondents were undecided. Similarly, 55% of the respondents agreed that UPE resources are utilized effectively to achieve value for money in Tororo District, 4%(5) were undecided and 32% disagreed, which meant that the school facilities grant is being utilized in accordance with the Public Procurement and Disposal Act to ensure that procurement of school facilities, i.e., text books, food and construction works, is being done in accordance with the law.

Additionally, 43% of the respondents disagreed that UPE has encouraged stakeholder participation in Tororo District, while 38% agreed and 7% were undecided. This is because according to the UPE guidelines, the School Management Committee (SMC) is supposed to ensure that the school facilities grant is being put to its right use and approve all the construction work before the independent engineer approves the certificate of completion to enable payment to be made. This was not observed and instead some projects were fully paid for before the completion of the construction works. This therefore undermines the goal of achieving accountability and value for money in the utilization of UPE resources.

Finally, 51% of the respondents disagreed that there is transparency in the use of UPE resources in Tororo District, much as 30% respondents agreed and 19% respondents were undecided; which suggests that there are pockets of poor accountability for public funds advanced, procurement processes are manipulated, and information is limited; hence it is not

widely disseminated to beneficiaries which negatively affects accountability and value for money.

4.3.3.1 Correlation results for enrolment register maintenance practices and VFM

The Pearson correlation product moment technique was adopted for the study and used to establish the strength of relationship and direction between enrolment register maintenance practices and value for money in Tororo District. Below are the findings presented in a Table 16.

Table 16: Correlation results for enrolment register maintenance practices and VFM.

		Enrolment register maintenance practices	VFM
Enrolment register Maintenance practices	Pearson Correlation	1	.601**
	Sig. (2-tailed)		.000
	N	139	139
VFM	Pearson Correlation	.601**	1
	Sig (2-tailed)	.000	
	N	139	139

** . Correlation is significant at the 0.05, 95% (2-tailed).

Table 16 above presents Pearson correlation findings between enrolment register maintenance practices and value for money of the School Facilities Grant in Tororo District. The findings suggest a significant positive relationship ($r = 0.601^{**}$) which would mean that a unit change in enrolment register maintenance practices improves VFM of School Facilities Grant by 60.1%. Its implication would be that continued enrolment of primary school pupils would result in VFM.

4.3.3.2 Regression results for enrolment register maintenance practices and VFM

The regression analysis was used to establish whether enrolment register maintenance practices explained a variance on VFM of School Facilities Grant. They are presented in the Table 17 below.

Table 17: Regression results for enrolment register maintenance practices

Model	R	R² or Square	Adjusted R Square	Standard error of the estimate
1	.601 ^a	.362	.357	.80297

a. Predictors: (Constant), enrolment register maintenance practices

Table 17 above presents the correlation co-efficient (R), using predictor; enrolment register maintenance practices. The quantified results reveal R as .601, R² as .362, adjusted R² as .357 and standard error of the estimate at .80297. The R² result of .362 suggests a 36.2% variance that enrolment register maintenance practices had on VFM of School Facilities Grant in Tororo District, with the remaining 63.8% representing other factors not studied.

4.3.3.3 Hypothesis three

Based on the above inferential statistics, hypothesis statement three that, enrolment register maintenance practices significantly contribute to value for money of the school facilities grant in Tororo District was upheld and the null rejected.

CHAPTER FIVE

SUMMARY, DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.1 Introduction

The study examined the relationship between accountability practices and value for money of the School Facilities Grant in Tororo District, Uganda, using three objectives namely: to examine the relationship between accounting practices and VFM of the school facilities grant; to investigate the relationship between stakeholder participation practices and value for money of the school facilities grant; and, to determine the relationship between enrolment register maintenance practices and VFM of the school facilities grant. The previous chapter has focused on the presentation, analysis and presentation of results. Chapter five summarizes, discusses, concludes and provides recommendations based on objectives of the study. The chapter further provides limitations and areas for further study.

5.2 Summary of the study

This section provides a summary of the findings based on the objectives namely:

5.2.1 Accounting practices and VFM of the School Facilities Grant in Tororo District

Based on the findings obtained, it can be summarized that accounting practices are instrumental in realizing value for money of School Facilities Grant in Tororo District as indicated by the .741** positive relationship result derived. In addition, it was found out that accounting practices had a 55% variance on VFM of School Facilities Grant in Tororo District. On the other hand, the study suggests that the above quantified results were similar to the qualitative scores registered during the study. Lastly, few or no qualitative views/opinions diverted from the above.

5.2.2 Stakeholder participation practices and VFM of the School Facilities Grant in Tororo District

From the study, it can be summarized that stakeholder participation practices improved value for money of the School Facilities Grant in Tororo District as evidenced by the inferential score obtained of .758**, indicating a positive relationship. In addition, it was found out that stakeholder participation had 57.5% variance on VFM of School Facilities Grant in Tororo District. The qualitative responses obtained revealed a linkage with quantified scores, thus common similarities were registered for both qualitative and quantitative scores.

5.2.3 Enrolment register maintenance practices and VFM of the School Facilities Grant in Tororo District

Enrolment register maintenance practices and value for money of School Facilities Grant in Tororo District were found to move in the same direction where a unit increase in one variable resulted into a positive change in another. Further to note, enrolment register maintenance practices were found to have 36.5% variance on VFM of School Facilities Grant in Tororo District. Information obtained from the interviews and documents reviewed reveals similarity with the quantified scores that are presented.

5.3 Discussion of the study

This section discusses the study findings in accordance with the objectives as follows.

5.3.1 Accounting practices and VFM of the School Facilities Grant in Tororo District

Accounting practices and VFM in the case of this study were found to relate with one another positively. This is evidenced by the positive responses obtained during data elicitation where, for instance, it was found out that relevant information about UPE Expenditure was easily accessed by the public. The findings can be supported by a scholar, Paul (1991), who argues

it is important that public servants and institutions are required by law to disclose information to the public.

He argues that the aim of compelling governments or individuals in governments to disclose information to the public is to mitigate the negative impact of secrecy and anonymity on the efficiency and effectiveness of services. Indeed, it is important that information is easily accessible to the public to cement trust, transparency and accountability of public resources for the case of the UPE programme. Nonetheless, some of the 32% respondents disagreed to the statement which examines discrepancies in information provision to the public. The discrepancies would be attributed to the fewer channels/facilities of communication that are not readily available within the District. The fact that they are fewer explains the failure of many of the stakeholders to digest such important information and therefore a gap.

Furthermore, findings reveal that many people were involved in UPE expenditure decisions in their schools. The findings are a reflection of works by the World Bank (2002) which accord that engaging many stakeholders in making decisions reveals accountability where public officials, private employers or service providers are answerable to policies, actions and use of funds.

In addition, Watt et al (2002) stresses that professional accountability arises when consumers (principals) employ service providers (agents / professionals) and the former face problems in obtaining true information about the need for quality of service provided. Here the consumers rely on the professionals' trusts which are the decisions that they make. The issue of engaging stakeholders in sharing or exchanging decisions is instrumental in closing a number of unforeseen gaps that may prevail in the future. Hence it is very important that decisions made are representative of all stakeholders. However, for the respondents who disagreed, it can be noted that gaps are still evident in such a way that the decisions are still held based on the

top-bottom as compared with bottom-up which explains some of the gaps that might be unearthed in the future.

Conclusively, it can be argued that the discussion presented above on the accounting practices in terms of adherence to guidelines, ensuring regular inspection, conducting audits and preparing audit reports, as well as undertaking public expenditure tracking and VFM of the school facilities grant suggested a significant positive relationship between the variables, which meant that a unit change in accounting practices would bring about VFM of SFG in Tororo District. Hence it is worth noting that a linkage existed between the findings of the study and the Institutional Theory which emphasizes that institutions such as regulatory structures, government agencies, laws, courts, and professions as well as interest groups, among others, are instrumental in following rules and norms set out by their institutions in an environment endorsed by various actors. In addition, Tororo District exists to extend service delivery such as education on behalf of Government to key beneficiaries supported by key actors. Therefore such actors are tasked to observe the norms and the pressure that it exerts on other actors; which means that for Tororo LG to realize VFM for the SFG and realize better education results, it must account for the UPE resources advanced in line with the accounting practices.

5.3.2 The relationship between stakeholder participation practices and Value for Money of the School Facilities Grant in Tororo District

From the study, it was found out that stakeholder participation practices improve value for money of School Facilities Grant in Tororo District. This statement is a reflection of the computed agreed scores presented earlier to explain the relationship. Evidence reveals that some stakeholders were fully involved in UPE programmes and activities in Tororo District. The findings concur with Midgley (1986), who argues that participation is also believed to

promote more equitable distribution of benefits that accrue from development activities; while Carpentier (2012) stresses that active participation is good for the accomplishment of set goals/objectives and Parry et al (1992) argue that participation is simply taking part in the process of formulation, passage and implementation of public policies for the better.

The scholars add that participation calls for actions by citizens aimed at influencing decisions taken mainly by public representatives and officials. The study agreed that participation connotes a process by which members actively engaged in almost all stages of a project/programme right from inception, planning and design, implementation, M&E to sharing benefits hence realization of project objectives or goals. Nonetheless, some respondents disagreed to the statement, implying stakeholder involvement gaps. Some of such gaps may be linked to the procedures or guidelines that govern who should be involved in the execution of UPE programmes and activities. Such gaps need to be curbed in order to release better UPE results.

More to note, some respondents agreed that stakeholders comply with statutory regulations governing the UPE programme expenditure. The findings are a complement by Schaeffer and Serdar (2008) who found out that stakeholder participation practices and compliance to the prevailing guidelines is key in improving local service delivery, UPE inclusive. Most development practitioners and academicians see participatory mechanisms as a process that allows stakeholders to be involved in debating, deliberating and influencing the distribution of public resources. Participatory mechanisms encompass a range of initiatives where ordinary stakeholders and residents have the opportunity to prioritize spending decisions, influence resource allocation and monitor public spending. The participatory mechanisms are increasingly seen as an important tool to promote good governance by ensuring that social policies and public spending are more equitable, and strengthen transparency and

accountability especially in education and health services. However, as indicated by the respondents who disagreed, it can be seen that some stakeholders might have violated the statutory regulation governing the UPE programme expenditure where resources were either diverted to less important priority areas or were misappropriated, which hampered a number of UPE activities, hence a challenge.

Finally, it can be noted that on the discussion between stakeholder participation and VFM of the SFGs in Tororo District, it was found out that both variables moved in the same direction. In addition, stakeholder participation practices looked at planning and budgeting, monitoring, and evaluation as its indicators and these when followed would lead to VFM of the school facilities grant as reflected by the significant positive relationship. Therefore, it is worth noting that an association was established between stakeholder participation, VFM of the SFG and the Institutional Theory which emphasizes following rules and norms endorsed by various actors set out by Tororo District which call for the extension of on demand services such as education to key beneficiaries on behalf of Government supported. The key issue here is that key actors are mandated to observe the norms (planning and budgeting, monitoring and evaluation) to realize VFM for the SFGs in order to see better education results, must account for the UPE resources advanced in line with the accounting practices.

5.3.3 Enrolment register maintenance practices and VFM of the School Facilities Grant in Tororo District

The enrolment register maintenance practices and VFM were found to move in the same direction. At the same time, statistical findings obtained revealed many respondents agreed that the UPE programme has increased school enrolment in primary schools in Tororo District. The findings are supported by scholars, for instance, Otteby (1999) who stresses that primary schools encountered large increase in enrolments following the introduction of UPE.

He adds that enrolment of boys increased more than that of girls, partly due to higher re-entry of boys at the third year and above. In addition, Ministry of Education and Sports (2003) highlights that the introduction of UPE increased enrolment from a total of 3.1 million in 1996 to 5.3 million in 1997, an increase of 73% in one year. By 2003, gross enrolment in primary schools had reached 7.6 million. The national gross primary school enrolment ratio in 2003 was 127% indicating that children beyond standard primary school-age had rejoined the primary education cycle. The equivalent net enrolment ratio was 100% (Ministry of Education and Sports, 2003). However, as indicated earlier the increase in numbers of pupils enrolled in primary schools was associated with all sorts of vices, for instance, pupil teacher ratio and packed classes, among others, which makes the objective of the UPE programme difficult to manage, and hence a gap. In addition, realizing a massive number of pupils is key; however, the drop rates seem high with fewer fall-backs made. This dilutes the essence of the UPE programme.

Finally, it was found out that UPE resources were utilized to achieve value for money in Tororo District. The findings have a linkage with Kaplan (2009) who holds that extending UPE to children reflects value for money and therefore an assessment on whether or not an organization has obtained the maximum benefit from the goods and services it acquires within the resources available to it. In addition, Byanguye (2012) argues that the main approach to VFM is the LG's control over the use of resources in order to achieve its set objectives. Proper utilization of resources explains how best a given programme has been utilized based on an existing budget. Nonetheless, much as most respondents agreed to the statement, some disagreed to the statement as they thought that UPE resources were misappropriated given the alarming level of audit queries in Tororo District. Such misappropriation of funds needs to be checked and therefore a road block to the realization of the UPE goal.

To end, enrolment register maintenance considered in terms of number of children enrolled as well as attendance vs absenteeism in the primary schools was found to positively associate with sustainability of literacy improvement projects in primary schools in Tororo District. To highlight further, the Institutional Theory was found to associate well with the above findings of objective three. This theory emphasizes those institutions; for instance, government agencies, laws and courts among others are tasked to observe set rules and norms as endorsed by various actors. The essence behind is that Tororo District exists to provide services including education on behalf of Government as demanded by key beneficiaries. The responsible district officials must observe norms (enrolment register maintenance) to realize VFM for the SFG and see better education results. It must account for the UPE resources advanced in line with the enrolment register maintenance.

5.4 Conclusion of the study

This section provides conclusions for the study based on objectives as follows:

5.4.1 Accounting practices and VFM of the School Facilities Grant in Tororo District

The study found a positive relationship between accounting practices and VFM of SFG led to the conclusion that it was important for the public to be well acquainted with UPE accounting practices. Restrictions to UPE expenditure information would cause loss of confidence and suspicion among the public. Most UPE expenditure decisions were handled by fewer other than many beneficiaries, leading to failure to account for some resources.

5.4.2 Stakeholder participation practices and VFM of the School Facilities Grant in Tororo District.

Lessons were learnt about stakeholder participation practices and VFM of the SFG while concluding that involving many key stakeholders in a project, would help realize project success. It is important to look at a wide number of stakeholder decisions and zero down on

the critical ones. It is important to note that compliance is key to accomplishing set goals and that relevant information should be used to aid decision making. In addition, monitoring and evaluation exercises undertaken regarding the use of UPE funds lead to improved pupils' academic excellence.

5.4.3 Enrolment register maintenance practices and VFM of the School Facilities Grant in Tororo District.

The continued enrolment of pupils in primary schools is a reflection of a succeeding UPE program within Tororo District while UPE has lured school-going children to more UPE schools. Many parents conforming to UPE demands are not financially overstretched in terms of fees while it was found out that the UPE programme had more advantages compared to disadvantages to both parents and pupils.

5.5 Recommendations of the study

This section provides key recommendations made based on the study findings. These are presented based on the objectives as follows.

5.5.1 General recommendation for Accountability practices and VFM of the School Facilities Grant in Tororo District

It is recommended that Ministry of Education liaises with its policy makers to review the gaps in the current UPE policy in order to ensure that the policy is successfully implemented and the ultimate UPE goal of free education for all is realized.

- i. Lack of regular stakeholder meetings held.
- ii. Limited stakeholder participation in the UPE decision making process.

5.5.1.1 Accounting practices and VFM of the School Facilities Grant in Tororo District

A number of weaknesses/gaps were identified in the discussion about accounting practices and VFM of the SFG in Tororo District. The statements provided are recommendations to lessen the gaps namely:

- i. It is recommended that UPE school administrators liaise with their local authorities (LCs), organize quarterly workshops and discuss UPE issues (expenditure). In addition, since such schools have stakeholders' contacts, they would subscribe to bulky sms and such brief information be posted, which will help fix the issue of disseminating UPE information to stakeholders.
- ii. For the continuity of the UPE programme, it is important that school administrators take up a hybrid approach to decision-making, thus use both top-bottom and bottom-up approach to UPE issues. This is likely to curb a number of discrepancies that may emerge as a result of decision-making.

5.5.1.2 Stakeholder participation practices and VFM of the School Facilities Grant in Tororo District

Study gaps were evident on the discussion held on stakeholder participation and VFM of the SFG in Tororo District. The following are recommendations provided below to curb the gaps:

- i. Since UPE is a policy, it would be difficult to review the entire policy at once. However, it is recommended that UPE School administrators consider increasing SMCs, teachers among other stakeholders and revisit the criteria for selection as well and assigning them roles that will engage them in helping to improve the UPE policy as well as eliciting more of their opinions/views in this regard. This will help to ease the tension of having fewer stakeholders engaging actively.

- ii. It is recommended that school administrators, among other stakeholders, need to be inducted in some customized courses, for instance finance of non-finance managers' course. This will help school administrators to have self-drive towards adhering to statutory regulations governing the UPE programme expenditure and avoid misuse of public funds.

5.5.1.3 Enrolment register maintenance practices and VFM of the School Facilities Grant in Tororo District

Enrolment register maintenance practices and VFM of the SFG in Tororo District were found relating with one another positively. However, gaps were evident during the discussion. To mitigate such gaps, recommendations are made namely:

- i. UPE school administrators need to conduct baseline surveys and elicit information on why the enrolment rates are high yet fewer of the enrolled actually complete. This will provide remedies to massive enrolment.
- ii. The School Boards together with UPE school administrators and bursars should be formally instructed to recover all advances extended to key stakeholders who fail to account for UPE funds. This will ensure that resources are well advanced.

5.6 Areas for further study

Considering the gaps, challenges and problems that I identified in the course of carrying out this study, the areas of further study that I recommend are:

- i. To find out how Public-private infrastructure partnerships can be tapped into to support the provision of school facilities grant and make viable suggestions to government.
- ii. To conduct a study assessing the effect of accountability practices on pupils' academic performance of UPE schools in Uganda

iii. To conduct further studies on the other methods of accounting practices that can be employed alongside audits and stakeholder participation to further improve VFM in the use of the SFG.

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APPENDIX 1: QUESTIONNAIRE FOR RESPONDENTS

Introduction

Dear respondent,

My name is Victoria Lanyero pursuing a Master of Science in Financial Management at Uganda management institute. I am interested in examining accountability and value for money of the SFG. You have been selected as a respondent in your local government to provide us with your views on this study. Your views will be kept and treated confidentially in line with the purpose of the study and your responses will not be used against you. So feel free and respond diligently.

Thank you

Section A: Bio Data

1. Age

(i) 18-30 Years (ii) 30-45 Years (iii) Above 45

2. Gender: Male Female

3. Marital Status: Single Married

4. What is your level of education?

Degree Masters Others P.h.D

5. Category (i) Head teacher (ii) Teacher (iii) SMC

6. For how long have you worked with your organization?

(i) 01-10years (ii) 10-20years (iii) 20-30years (iv) 30-40years (v) above 40years

SECTION B: Accounting practices and VFM of the SFG

Please kindly indicate your level of agreement with the statement provided by ticking in the appropriate box. Below is the scale from 1-5

5	4	3	2	1
Strongly Agree	Agree	Not sure	Disagree	Strongly Disagree

	Items about accounting practices	5	4	3	2	1
1.	The public is aware of UPE accounting practices					
2.	Relevant information about UPE Expenditure is easily accessed by the public					
3.	There is transparency in the making of UPE expenditure decisions					
4.	The people are involved in UPE expenditure decisions in their schools					
	Items about Value for money					
5.	There is careful use of UPE financial resources in Tororo district					
6.	The UPE program is delivering better quality services					
7.	Funds allocated to UPE programs are well utilized in Tororo district					
8.	UPE program is achieving value for money in Tororo					

9. Do you think that accounting practices for UPE promote value for money of the school facilitation grant in Tororo district?

SECTION C: Stakeholder Participation practices

Please kindly indicate your level of agreement with the statement provided by ticking in the appropriate box. Below is the scale from 1-5

5	4	3	2	1
Strongly Agree	Agree	Not sure	Disagree	Strongly Disagree

	Stakeholder participation practices	5	4	3	2	1
1.	Stakeholders are fully involved in UPE programs and activities in Tororo district					
2.	Stakeholders make decisions about the use of UPE resources in Tororo district					
3.	Stakeholders comply with statutory regulations governing the UPE program expenditure					
4.	Stakeholders are given relevant information about UPE programs in Tororo district					
5.	Key UPE stakeholder are transparent in the management of UPE resources in Tororo					
6.	Stakeholders monitor the implementation of UPE resources in Tororo district					
7.	Stakeholder produce relevant monitoring reports on the performance of UPE program					
8.	Stakeholder participation has improved on the management of UPE program in Tororo district					
9.	Stakeholder participation has promoted accountability and value for money of the SFG.					
10	Stakeholder participation has improved the performance of UPE schools in Tororo					

11. Explain how stakeholder participation practices has improved the performance of UPE schools and value for money in Tororo district?

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12. Mention any challenges to stakeholder participation practices in the management of UPE program and the SFG resources in Tororo district?

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13. Mention any solutions to the challenges of stakeholder participation practices in the management of UPE program and the SFG resources in Tororo district?

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SECTION D: Enrolment register maintenance practices

Please kindly indicate your level of agreement with the statement provided by ticking in the appropriate box. Below is the scale from 1-5

5	4	3	2	1
Strongly Agree	Agree	Not sure	Disagree	Strongly Disagree

	Enrolment register maintenance practices	5	4	3	2	1
1.	UPE program has increased school enrolment in primary schools in Tororo district					
2.	The SFG has improved on the school facilities in Tororo district					
3.	Through UPE all school going children attend school in Tororo district					
4.	UPE has greatly helped parents who could not pay school fees in Tororo district					
5.	UPE program has boosted accountability of education resources in Tororo district					
6.	The benefits of UPE program outweigh its weaknesses in Tororo district					
7.	UPE resources are utilized effectively to achieve value for money in Tororo district					
8.	UPE has encouraged stakeholder participation in Tororo district					
9.	There is transparency in the use of UPE resources in Tororo district					

11. Do you think that the performance of UPE meets the standards of accountability and expectations of stakeholders regarding value for money in Tororo district?

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12. Does school enrolment affect the performance and value for money of UPE Schools in Tororo district?

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Thank you

APPENDIX II: INTERVIEW GUIDE FOR THE RESPONDENTS

A: accounting practices

1. How do the UPE regulations ensure proper accounting practices and VFM of the SFG in Tororo district?
2. Do you think UPE policies on accounting practices have achieved their purpose?
3. In your assessment how have UPE stakeholders performed in the role of supervision and monitoring?
4. Describe briefly the roles of major stakeholders in UPE program management?
5. Comment on accounting practices and how value for money is being achieved in UPE programs in Tororo district?
6. What is the school facilitation grant and how is it regulated in the district?
7. In Uganda there has in the recent past been gross mismanagement of UPE funds in your opinion do you think stakeholders and administrators are performing their roles?
8. How can you rate the performance of UPE schools in Tororo district? Explain.
9. In your opinion who is responsible for this performance / what can be done to improve the performance of UPE schools in the district.
10. Do you think the performance in UPE schools in Tororo demonstrates value for money and accountability of resources allocated to the sector?
11. What is the fundamental challenges UPE program faces?
12. What would you recommend on
 - a) UPE accounting practices in Tororo district.
 - b) UPE stakeholder participation practices in Tororo district.
 - c) UPE school enrolment register maintenance practices in Tororo district.

Thank you

APPENDIX IV: Reliability Extracts from Primary data

GET

FILE='C:\Users\lala\Desktop\vic.sav'.
DATASET NAME DataSet1 WINDOW=FRONT.

SAVE OUTFILE='I:\Vic_L\reliability.sav'
/COMPRESSED.

RELIABILITY

/VARIABLES=long ap1 ap2 ap3 ap4
/SCALE('Ap') ALL
/MODEL=ALPHA.

[DataSet1] I:\Vic_L\reliability.sav

Scale: Accounting practices

Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded ^a	0	.0
	Total	10	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.823	4

RELIABILITY

/VARIABLES=ap5 ap6 ap7 ap8
/SCALE('VFM') ALL
/MODEL=ALPHA.

Reliability

```
[DataSet1] I:\Vic_L\reliability.sav  
/VARIABLES=sp1 sp2 sp3 sp4 sp5 sp6 sp7 sp8 sp9 sp10  
/SCALE('shp') ALL  
/MODEL=ALPHA.
```

Scale: Stakeholder participation

Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded ^a	0	.0
	Total	10	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.908	4

RELIABILITY

```
/VARIABLES=e1 e2 e3 e4 e5 e6 e7 e8 e9 e10  
/SCALE('enrollement') ALL  
/MODEL=ALPHA.
```

```
[DataSet1] I:\Vic_L\reliability.sav
```

Scale: enrollement

Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded ^a	0	.0
	Total	10	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items

Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded ^a	0	.0
	Total	10	100.0
	.926	10	

RELIABILITY

/VARIABLES=vfm1 vfm 2 vfm vfm 4 vfm 5 vfm 6 vfm 7 vfm 8 vfm 9

/SCALE('enrollement') ALL

/MODEL=ALPHA.

[DataSet1] I:\Vic_L\reliability.sav

Scale: VFM

Case Processing Summary

		N	%
Cases	Valid	10	100.0
	Excluded ^a	0	.0
	Total	10	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.793	9