



**BUDGET MANAGEMENT AND STUDENTS' ACADEMIC PERFORMANCE OF
GOVERNMENT AIDED UNIVERSAL SECONDARY SCHOOLS IN UGANDA:
A CASE STUDY OF LYANTONDE SECONDARY SCHOOLS**

BY

JOHN WAISWA

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DECLARATION

I, do hereby declare that the dissertation is a result of my effort and it has never been submitted to any university or Institution of learning for any award.

Signed: _____ **Date:** _____

John Waiswa

APPROVAL

The dissertation entitled, “*Budget Management and Students’ Academic Performance of Government Aided Universal Secondary Schools in Uganda: A Case Study of Lyantonde Secondary Schools*” has been submitted for examination under our supervision and approval as Institute Supervisors.

Sign: _____ Date: _____

Dr. Karim Ssesanga

1st Supervisor

Sign: _____ Date: _____

Mr. Paddy Mugambe

2nd Supervisor

DEDICATION

I dedicate this research to my wife Mary Munnu for the continuous encouragement she gave me during the course of the study. Further thanks go to my parents; Mr. Alex Waiswa and Mrs. Lovisa Nabirye Waiswa for giving me education which has made me what I am in this competitive world.

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LIST OF ABBREVIATIONS AND ACROYMNS

CVI	-	Content Validity Index
DEO	-	District Education Officer
DV	-	Dependent Variable
GoU	-	Government of Uganda
IV	-	Independent Variables
MoE&S	-	Ministry of Education and Sports
MV	-	Moderating Variable
SACCO	-	Saving and Credit Cooperative Organization
SPSS	-	Statistical Package for Social Sciences
UMI	-	Uganda Management Institute
UNESCO	-	United Nations Educational, Scientific Cultural Organization
USE	-	Universal Secondary Education

ABSTRACT

The study examined the effect of budget management on students' academic performance of government aided universal secondary schools in Uganda; with a special focus on Lyantonde USE secondary schools. Specific objectives included; assessing the effect of budget planning on students' academic performance; assessing the effect of budget staffing on students' academic performance and establishing the effect of budget expenditure on students' academic performance, in Lyantonde USE schools. A cross sectional survey was adopted and supplemented using both qualitative and quantitative approaches. Survey and interview methods were used with a questionnaire and interview guide in data collection. A total number of 283 study elements were identified where 241 respondents formed a sample size. A response rate of 70.0% was obtained. Findings included a positive significant effect of budget planning, budget staffing and budget expenditure on students' academic performance.

The study concludes that; delayed budget planning negatively affects students' academic performance while poorly designed budget strategies lead to poor academic performances and well-designed budget guidelines, better budget objectives and action plans. In addition, staff with budget skills, abilities and competences actively engaged in budget exercise. Furthermore, misappropriation of funds and failed accountability would negatively affect budget activities, while teacher rewards were inadequate. Recommendations include; actively engaging all stakeholders; the need to review obsolete budget guidelines; need for capacity building and stakeholders needed to comply with school financial guidelines and procedures; create agriculture Farm SACCOs to boost their welfare. Lastly, school staff who fail to account for USE funds advanced to them should expect recovery from their monthly earnings.

CHAPTER ONE: INTRODUCTION

1.1 Introduction

This study examined the effect of budget management on students' academic performance of Government Aided Universal secondary education (USE) in Uganda. Budget management is the independent variable while students' academic performance will be the dependent variable. This chapter presents the background to the study, problem statement, purpose of the study, specific objectives of the study, research questions, research hypothesis, conceptual framework, significance and justification of the study, scope and the operational definitions of concepts.

1.2 Background to the Study

This section presents the background to the study highlighting the historical, theoretical, conceptual and contextual perspectives.

1.2.1 Historical background

Uganda's Education System is based on British Education System traced during the colonial rule especially from 1894 to 1962 (Asankha & Yamano, 2011). Under the British rulers, some Christian Missionaries started first missionary schools in Uganda in early 1890s. But education was very limited and only urban elites benefited from it. Access to education was problematic under the colonial rule since most of the African students were denied to enroll in schools because they are Africans, however, after independence, Government immediately realized the importance of expanding education to meet the national interests and needs (Asankha & Yamano, 2011).

Uganda Government education budget had to be increased considerably with introduction of Universal Primary Education (UPE) policy and supported by multinational agencies (World Bank and African Development Bank) which expressed their willingness to fund the implementation of Universal Primary Education policy (Nishimura et al., 2008).

In addition, with the success of Universal Primary Education policy, Uganda Government introduced free Universal Secondary Education Policy (USE) in 2007 (Asankha & Yamano, 2011). Government began to offer free secondary education to all students who had passed primary leaving examination in 2006. The selection of which secondary schools (public schools, with fewer private secondary schools) benefit from Universal Secondary Education funds has been done by the Ugandan government with support from the Ministry of Education and Sports (MoE&S). These were all enlisted for the policy. In addition, the number of secondary schools, both government and private implementing USE program also increased from 1,647 (904 government; 743 private) in 2012 to 1,919 (1,024 government and 879 private) in 2013 (Chapman et al., 2009).

According to the MOES Report (2008), in order to successfully realize secondary education besides funds being channeled, the issue of parents' contribution was as well considered as a platform for a successful implementation of the USE. Parents were entrusted with the role of ensuring that children go to marked government or private secondary schools that were responsible for ensuring USE implementation. This increased students enrollment under USE program by 7.3% from 751,867 (408, 441, boys; 343,426 girls) in 2012 to 806,992 (372,519 boys; 372,517 girls) in 2013 (Chapman et al., 2009), since USE policy is relatively a new policy and its contribution to the current Ugandan education system was to be closely monitored with the USE policy evaluation.

Secondary education has experienced tremendous growth during the past decade ,thus, from 2007 to date. As such, Government came up with policies to increase access, quality and efficiency of secondary education. This included the start of Public Private Partnerships (PPP) schools where USE students are educated in private schools. Its introduction resulted into establishment of a number of secondary schools as well as student enrolment. The sector has increased the number of private secondary schools from 343 schools in 2007 to 743 in 2011. In 2012, 135 private

secondary schools signed the Memorandum of Understanding with government and entered into partnership with government to implement USE (MOES Report, 2009).

From a continental context, it can be said that Uganda became the first country in sub-Saharan Africa to introduce Universal Secondary Education after it had equally implemented UPE (MOES Report, 2007). Education coming 10 years after the country introduced Universal Primary Education, USE represented a bold step by the Uganda Government in its effort to increase students' enrollment (MOES Report, 2007).

More still, the MOES Report (2007), highlights that half a million secondary school students are studying under the USE policy found in over 1471 public and privately marked USE schools. The presence of more students in government aided USE reveals a vast education improvement especially in O' and A' levels meaning increased access to free USE. The presence of a team of key USE beneficiaries, the more instrumental it has been in line with expected success of the USE policy (Champman et al., 2009).

For the study, Lyantonde Secondary School-Kasambya, St. Gonzaga S.S-Kijukizo and St. Johns Comprehensive S.S Kaliiro are church founded government-aided schools established in the early 70's and 80's respectively while Kinuka Seed S.S, another selected USE school started in 2007. These Schools are mixed day and boarding with a student population estimated over (420) for Lyantonde Secondary School-Kasambya, over (750) for St. Gonzaga S.S-Kijukizo, with over (800) for St. Johns Comprehensive S.S-Kaliiro and over (250) for Kinuka Seed S.S (Lyantonde School Records, 2014).

The schools are located in the current Lyantonde District and among the selected 847 government-aided, providing USE as required by Government, although with insufficient financial support (Kamakamu, 2007). Lyantonde Universal Secondary Education Schools actively engage in the implementation of the USE education policy as evidenced by studies which

have shown that secondary education is in demand and valued in Uganda thus, needing the Government of Uganda to consider policy reforms in this sector (Penny et al., 2008). It is upon this historical background that the study was based.

1.2.2 Theoretical background

The study was guided by two theories namely administrative and social cognitive theories with the former propounded by Henri Fayol in the late 40's. The theory focuses on the day to day duties of management at a much more granular level (Fayol, 1949). Thus, Fayol's work is more directed at the management layer. The scholar believed that management comprised of key principles which included planning, organizing, commanding, co-coordinating and controlling. To him, planning is as an act of anticipating the future and acting accordingly while organizing is putting together an institution's resources (material and human), commanding constitutes keeping the institution's actions and processes running. Coordinating was seen as the alignment as well as harmonization of a group's efforts; on control. Fayol argues that control entails performing all the above activities in accordance with predefined rules and procedures.

Relating the theory to study, it can be noted that planning, organizing and controlling of the school budget is handled at the school management level with information used at this level obtained from the operational level, budget management is intended to ensure that resources are available to cater for school activities which affect school academic performance.

While the latter roots from Edwin B. Holt and Harold Chapman Brown's 1931 book theorizing that, all animal action is based on fulfilling the psychological needs of "feeling, emotion, and desire" (Holt & Brown, 1931). In addition, Social Cognitive Theory (SCT), used in psychology, education, and communication, holds that portions of an individual's knowledge acquisition (learning) can be directly related to observing others within the context of social interactions, experience, and outside media influence. The theory states that when people (students for this

study) observe a model performing a behavior (teachers providing lessons) and the consequences of that behavior, they remember the sequence of events (for instance writing exams) and use this information to guide subsequent behaviors (academic performance).

In other words, people do not learn new behaviors solely by trying them and either succeeding or failing, but rather, the survival of humanity is dependent upon the replication of the actions of others (Holt & Brown, 1931). These theories underline the conceptualization that budget management affects students' academic performance and for this matter to realize better academic performance, school activities must be assigned resources that were budgeted for, therefore, the study examined the effect of budget management on students' academic performance of selected Government Aided Universal Secondary Schools in Lyantonde District Uganda.

1.2.3 Conceptual background

This section provides scholarly definitions of the two key variables identified for the study. These variables include budget management and students' academic performance. The Association of Certified Chartered Accountants (ACCA) Report (2005) defines budget management as an essential process entailing component of management control systems that include planning, coordinating and controlling among others. It is often an arduous process, however, and often strikes dread in the hearts of those involved in budget preparation.

On the other hand, Porter (1997) defines budget management as public or private expenditure management systems which require the control of aggregate expenditure to ensure affordability; that is, consistency with the macroeconomic constraints; effective means for achieving resource allocation that reflects expenditure policy priorities; efficient delivery of public services (productive efficiency); and minimization of the financial costs of budgetary management (i.e., efficient budget execution, cash and debt management practices) whereas the Innovation Value Institute, (2012) defines budget management as the active, ongoing, company-wide process of

reviewing and adjusting the spending plan to ensure that allocated budgets conform to expected performance.

According to Bergstrand & Olive, (1996) budget management is a budgeting system that is traditionally a way of managing and controlling companies financially while Arwidi, (1991) defines budget management as a way through which organizations use the budget to plan and coordinate a number of activities and resources for the following year.

Similarly, Libby & Lindsay, (2003) define budget management as a foundation to motivate employees, allocate resources and coordinate operations within an organization and have been the primary purposes of the budget. Scholars further agree that budgeting is aimed at facilitating responsibility distribution used to evaluate performance.

Torjman, (2005) defines government policy as one that seeks to achieve a desired goal that is considered to be in the best interest of all members of society. He further states that, it is a decision making process that helps address identified goals, problems or concerns. At its core, policy development entails the selection of a destination or desired objective whereas Anderson (2003), stresses that a government term policy designates the behavior of some actor or set of actors, such as an official, a governmental agency, or a legislature, in an area of activity such as public transportation or consumer protection. Public policy may also be viewed as whatever governments choose to do or not to do.

Clarke et al., (2009) argue that government policies are actions of government and the intentions that determine those actions. They further added that making a policy requires choosing among goals, alternatives and choice hence always involves intentions. Additionally, Hallsworth et al., (2011) a “government policy” can be used to describe any course of action which intends to change a certain situation. Think of policies as a starting point for government to take a course of action that makes a real life change. Waller, Morris & Duncan (2008), define government policy

as the process by which governments translate their political vision into programmes and actions to deliver “outcomes”, desired changes in the real world.

On the other hand, Daggett, (2005) defines students’ academic performance as the four dimensions of the learning criteria. They include:- core academic leaning, stretch learning, learner engagement and personal skill development. In addition, MOES report, (2003) defines students’ academic performance as efforts made by students to realize their learning dream as driven by their classroom teachers. The report further explains that the ultimate goal for any teacher is to improve the ability level and prepare students for adulthood.

Lastly, Carter (2012), defines students’ academic performance as measures reflecting an amount of academic content a student learns in school in a determined amount of time based on predefined quality instructions or teach instructional standards. It is therefore, based on the above conceptual definitions that the study will examine the effect of budget management on students’ academic performance in selected USE schools in Lyantode District namely; Lyantonde Secondary School Kasambya, St. Gonzaga S.S- Kijukizo, St. Johns Comprehensive S.S-Kaliiro and Kinuka Seed S.S.

1.2.4 Contextual background

USE remains core in the transformation of a million lives of Ugandans especially those who had no hope of attaining secondary education. As highlighted in the New Partnership for African Development (NEPAD) Policy Focus Report (2004), USE is as crucial as UPE; it is geared towards imparting skills of significant economic value to its benefactors. While Primary school lays the groundwork for learning, Secondary education gives students life skills. Uganda’s policy of USE stipulates that any child who passes the Primary Leaving Examination (PLE) with an aggregate score of 28 or less has the right to free secondary education (Barrera-Osorio et al., 2015).

In Lyantonde district, a number of USE schools exist, for instance, Lyantonde Secondary School-Kasambya, started as an O level day and mixed after the fall of the Obote II government in the early 80's. It is a church founded school and became a Government aided school in the mid 90's. It has an estimated population of over 420 students.

St. Johns Comprehensive S.S, Kaliiro another school selected for the study is a church founded government-aided school established in the mid 2000's. It offers USE education services and is a mixed day and boarding school, with a student population estimated over 800 students. Kinuka Seed S.S another selected USE school started in 2007 founded by the GoU. This is the only USE school found in Kinuka area. It has a student population of 250 students (Lyantonde school Records, 2014).

St. Gonzaga S.S-Kijukizo is another government funded school. Historically, it started in 1967 under the Catholic Church as a girls' school only. Around the early 80's it became a mixed school due to the public outcry that their children (boys) within the locality did not have where to study from. The school boasts of a population of over 750 students (Lyantonde school Records, 2014).

The above schools are centrally and administratively managed by the Ministry of Education and Sports which is directly responsible for over-seeing the implementation of the USE policy. Below is Table 1.1 shows students' academic performance for the period.

Table 1.1: Lyantonde USE (Ordinary Level) Academic Performance for a period of 6 years (2009-2014)

Lyantonde SS Kasambya O level performance (2009-2014)							
Year	I DIV	II DIV	III DIV	IV DIV	VII DIV	IX DIV	Total no of candidates
2009	0 (0%)	24 (27%)	30 (34%)	23 (26%)	0 (0%)	12 (13%)	89
2010	1 (1%)	2 (2%)	19 (15%)	89 (71%)	0 (0%)	14 (11%)	125
2011	1 (1%)	19 (16%)	30 (25%)	66 (55%)	0 (0%)	5 (4%)	121
2012	1 (1%)	9 (6%)	30 (19%)	106 (68%)	1 (1%)	9 (7%)	156
2013	0 (0%)	14 (10%)	21 (15%)	87 (62%)	1 (1%)	18 (14%)	141
2014	1 (1%)	4 (4%)	10 (9%)	81 (73%)	1 (1%)	15 (13%)	112
St. Johns comprehensive SS-Kaliro O level (2009-2014)							
2009	2 (6%)	12 (38%)	16 (50%)	2 (6%)	0 (0%)	0 (0%)	32
2010	4 (5%)	25 (33%)	31 (41%)	16 (21%)	0 (0%)	0 (0%)	76
2011	4 (6%)	14 (22%)	30 (50%)	13 (21%)	0 (0%)	0 (0%)	61
2013	7 (7%)	39 (40%)	35 (36%)	16 (16%)	0 (0%)	0 (0%)	97
2014	13 (12%)	33 (31%)	39 (37%)	20 (19%)	0 (0%)	0 (0%)	105
St. Gonzaga SS-Kijukizo O level (2009-2014)							
2009	07 (6%)	23 (21%)	34 (31%)	45 (42%)	0 (0%)	0 (0%)	109
2010	10 (7%)	27 (20%)	56 (41%)	45 (32%)	0 (0%)	0 (0%)	138
2011	10 (7%)	52 (33%)	51 (32%)	48 (30%)	0 (0%)	0 (0%)	161
2012	7 (5%)	26 (19%)	56 (40%)	51 (36%)	0 (0%)	0 (0%)	140
2013	9 (6%)	36 (23%)	35 (22%)	78 (49%)	0 (0%)	0 (0%)	158
2014	9 (6%)	23 (15%)	37 (23%)	88 (56%)	0 (0%)	0 (0%)	157
Kinuka Seed SS O level results (2009-2014)							
2009	0 (0%)	0 (0%)	11 (22%)	30 (66%)	0 (0%)	6 (13%)	47
2010	0 (0%)	3 (7%)	10 (21%)	30 (66%)	2 (4%)	1 (2%)	47
2011	0 (0%)	6 (10%)	15 (25%)	37 (62%)	0 (0%)	2 (3%)	60
2012	0 (0%)	7 (16%)	7 (16%)	31 (68%)	0 (0%)	0 (0%)	45
2013	1 (2%)	6 (14%)	8 (19%)	27 (65%)	0 (0%)	0 (0%)	42
2014	1 (2%)	3 (6%)	11 (20%)	37 (70%)	0 (0%)	1 (2%)	54

Source: Primary data (Lyantonde Universal Secondary School Records 2009-2014)

Table 1.1 above shows USE selected O' level performance statistics for the last 6 years from 2009 – 2014. In summary, quantified results reveal poor UCE exams grades (division III, IV, VII and IX) and increase or better performance results (Grade I and II) in academic year 2013 and 2014. This demonstrates low scores for Grade I and II with more students' scores in grades III, IV, VII and IX respectively hence academics poorly performed.

Table 1.2: Lyantonde selected USE (Advanced Level) Academic Performance for a period of 6 years (2009-2014)

Lyantonde SS Kasambya A level performance (2009-2014)						
Year	4pp	3pp	2 pp	1 pp	N/A	Total number of candidates
2009	05	09	12	10	03	39
2010	08	04	12	06	17	47
2011	05	04	14	20	16	59
2012	06	05	10	35	12	68
2013	0	04	15	15	25	59
2014	0	00	06	12	24	42
St. Johns comprehensive SS-Kaliiro A level (2012-2014)						
2012	03	08	06	01	03	20
2013	-	05	07	02	02	16
2014	-	10	07	07	02	26
St. Gonzaga SS-Kijukizo A level (2009-2014)						
2014	-	23	28	19	18	88
2013	-	28	32	19	13	81
2012	20	26	22	15	7	80
2011	10	30	20	18	12	90
2010	15	35	23	11	8	91
2009	14	30	22	15	11	92

Source: Lyantonde Universal Secondary School Records (2009-2014)

Table 1.2 above shows statistics for selected USE schools Academic performance (A' level) for the last 6 years ranging from 2009 – 2014. Results presented reveal that students who sat for

Uganda Advanced Certificate Education (UACE) exams and scored 3PPs-4PPs were fewer during the 6 year period with more 1PP-2PP realized from 2012-2014. Based on the statistics above, it can be suggested that USE - UACE final examinations were still performed poorly.

1.3 Problem statement

According to UNESCO Report (2010), secondary school enrollment in developing countries including Uganda was the World's lowest at 34% in 2007. In their efforts to better education services and honor the USE policy, Lyantonde USE Board of Governors have liaised with its school administrations, to design and develop budget strategies, setting of their objectives and ensuring better action plans (USE School Records, 2014). In addition, school staff with right skills, roles, abilities and competences have engaged in developing the school budget. Further still, there is resource allocation, spending and accountability (Lyantonde Universal Secondary School Bursar Reports, 2014). These budget actions have led to improving laboratories and its accessories, stocking the libraries with required reading materials and classroom construction among others, a gesture for improving USE student academic performance in terms of improved pass rates (MOES Report, 2013).

To further complement on the above statement, in 2010-2011 USE students enrolment in Government Aided Schools rose from 407, 953 to 499,585 representing a 0.2% growth despite the drop in enrollment in 2011-2012, enrollment rose from 462,878 to 471, 726 in 2012-2013 representing a 1.9% growth (Uganda Education Management Information System Fact Sheet, 2002-2013). However, even with such financial support, the USE scheme in less developing countries, Uganda inclusive is fraught with problems. For instance, inadequate teaching space and reading materials, shortage of teachers and late disbursement of subsidized Government funds among others (Overseas Development Institute Report, 2010).

As a result, USE students' academic performance including Lyantonde Universal Secondary Schools has continued to register under performance hence, not measuring up to the intended goal

of free secondary education. If this trend is not addressed promptly, the USE policy in Uganda and Lyantonde Universal Secondary Schools in particular may not achieve the goals for which they were set and it is therefore, in light of the above mentioned that the study examined the effect of budget management on students' academic performance in Lyantonde universal secondary schools.

1.4 Purpose of the study

The study examined the effect of budget management on students' academic performance of Government Aided Universal Secondary Schools in Uganda, specifically Lyantonde Secondary Schools.

1.5 Specific objectives

The study sought to achieve the following objectives:

- 1) To assess the effect of budget planning on students' academic performance in Lyantonde Universal Government Secondary Education Schools.
- 2) To assess the effect of budget staffing on students' academic performance in Lyantonde Universal Government Secondary Education Schools.
- 3) To establish the effect of budget expenditure on students' academic performance in Lyantonde Universal Government Secondary Education Schools.

1.6 Research questions

The study sought to answer the following questions:

- 1) What is the effect of budget planning on students' academic performance in Lyantonde Universal Government Secondary Education Schools?
- 2) What is the effect of budget staffing on students' academic performance in Lyantonde Universal Government Secondary Education Schools?

3) What is the effect of budget expenditure on students' academic performance in Lyantonde Universal Government Secondary Education Schools?

1.7 Research hypothesis

The study tested the following hypotheses:-

- 1) Budget Planning has a significant effect on students' academic performance in Lyantonde Universal Government Secondary Education Schools.
- 2) Budget Staffing has a significant effect on students' academic performance in Lyantonde Universal Government Secondary Education Schools.
- 3) Budget Expenditure has a significant effect on students' academic performance in Universal Government Secondary Education Schools.

1.8 Conceptual framework

Figure 1.1 below presents a diagrammatic representation of budget management and students' academic performance of Government Aided Universal Secondary Schools in Uganda, a proposed study.

BUDGET MANAGEMENT

(IV)

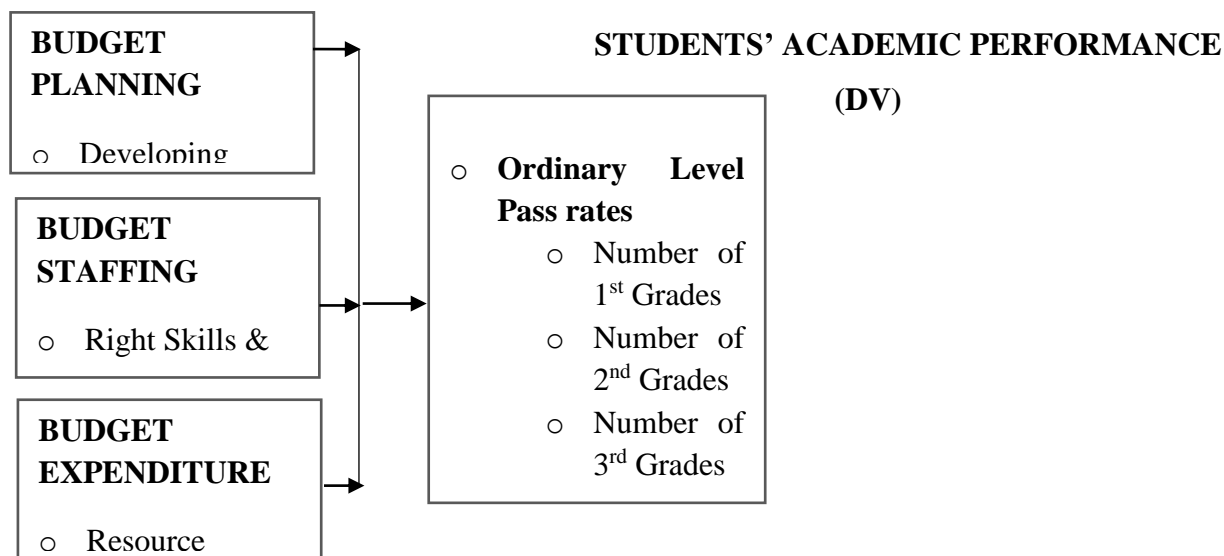


Figure 1.1: The conceptual framework showing the relationship between budget management and students' academic performance of USE Schools

S (2009). **Top-Down Budgeting: An Instrument to Strengthen Budget Management by the researcher**

Figure 1.1 depicts budget management and students' academic performance of Government Aided Universal Secondary Schools. Budget management is seen as the independent variable with three dimensions including budget planning, budget staffing and budget expenditure. Budget planning comprises of three indicators including developing strategies, setting of objectives and action plans, these are believed to affect students' academic performance while budget staffing comprises of sub indicators that included right skills and knowledge, staff roles and staff abilities as well as competence.

In addition, budget expenditure includes resource allocation, spending and accountability. A combination of all the three dimensions is believed to affect the academic performance of students in one way or another. Furthermore, students' academic performance was measured using O' and A' level pass rates.

1.9 Significance of the study

This study investigated issues related to budget management and students' academic performance. The study therefore, may contribute to budget management and schools' academic performance under the USE program. The other USE schools elsewhere would base on the study findings to understand how best to improve on budget management so as to achieve better USE (Ordinary and Advanced level) academic performances.

Secondly, the study findings may help the Government in allocating adequate funds needed by USE schools to improve their students' academic performance.

The study may provide an information base for more education funders to digest before committing and releasing funds for other educational projects.

The study is beneficial to the researcher as it leads to the award of a Masters' Degree from Uganda Management Institute after completion of the course. This is translated from field to real practice.

Lastly, the study results may be helpful to the Government of Uganda, specifically, the MOES, other stakeholders involved in the curriculum and pedagogy development designs intended for training of trainers in such institutions.

1.10 Justification of the study

Amidst high spending by Government on the USE program to ensure education for all, poor academic performance has been a concern for the MoE&S over the past years. Although the MoES is currently implementing strategies aimed at addressing performance issues (MOoES

Report, 2007), students' academic performance at O' and A' levels seem not to be improving correspondingly. Accordingly, the study examined the effect of budget management on students' academic performance of USE schools in Uganda, specifically Lyantonde USE Schools.

1.11 Scope

The scope of the study covered the geographical, time and content scopes as explained below:-

1.11.1 Geographical scope

The study was conducted at selected schools in Lyantonde district namely:- Lyantonde Secondary School Kasambya, St. Gonzaga S.S- Kijukizo, St. Johns Comprehensive S.S-Kaliiro and Kinuka Seed S.S. The reason for the choice is that, these are government aided schools offering USE and located within the proximity of the researcher who is a resident of Lyantonde District.

1.11.2 Time scope

The study focused on a period of 6 years running from 2009-2014. This is a period when USE schools were experiencing numerous academic performance challenges despite the presence of funds to support its operations (Lyantonde USE AGM Reports, 2014).

1.11.3 Content scope

The study focused on budget management specifically budget planning, staffing and expenditure while students' academic performance particularly O' level pass rates comprising of number of first grades and second grades while O' level pass rates entailed three and four principal passes and two - one principal passes.

1.12 Operational definitions of terms and concepts

Budget Management: In the study budget management meant the numerous budget stages followed to ensure that good financial incomes and expenditure are tracked in line with available funds.

Budget Planning: The concept meant efforts in form of setting of the objectives, action plans and developing strategies as adopted by Lyantonde USE Schools' management.

Budget Implementation: The concept was used to refer to the ways or guidelines followed by Lyantonde USE Schools' management during the implementation of annual budget.

Budget Expenditure: This concept was used to refer to how available school funds are used to realize key budget activities within Lyantonde USE Schools.

Students' Academic Performance: The concept refers to how students have performed in their O' and A' level Uganda National Examinations Board (UNEB) exams.

Universal Secondary Education: The concept was used to refer to free secondary education as provided by the Government in 2007 through its public schools at both O' and A' level.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

This chapter gives an insight of the problem under investigation. It presents an analytical and critical review of related literature of the subject under investigation. The chapter is presented under the following sub headings namely:- theoretical, actual reviews and ends with a summary of the literature reviewed based on specific objectives of the study.

2.2 Theoretical review

The study was guided by two theories namely administrative and social cognitive theories. The former was propounded by Henri Fayol's in the late 40's (Fayol, 1949). According to this Theory focus is mainly on the day to day duties of management at a much more granular level. Thus, Fayol's work is more directed at the management layer. The scholar believed that management comprised of key principles which included forecast and plan, organize, command, co-ordinate, and control. Planning was seen as an act of anticipating the future and acting accordingly while organizing is seen as putting together an Institution's resources (material and human) while commanding entailed keeping the Institution's actions and processes running. In addition, coordinating was seen as the alignment as well as harmonization of the group's efforts. Furthermore, control based on Fayol meant that the above activities were performed in accordance with predefined rules and procedures.

In this theory, planning, organizing and controlling are functions required by the Lyantonde Universal Secondary Schools leadership to improve their operations which support students' academic performance meaning planning, organizing, staffing and control (expenditure) of local finances would help to fund key defined activities. This required participative efforts where a number of relevant stakeholders are involved in the process of planning, organizing and controlling of finances including key activities in order to realize better universal secondary students' academic performance.

While the latter roots from Edwin B. Holt and Harold Chapman Brown's 1931 book theorizing that, all animal action is based on fulfilling the psychological needs of “feeling, emotion, and desire” (Holt & Brown, 1931). In addition, Social Cognitive Theory (SCT), used in psychology, education, and communication, holds that portions of an individual's knowledge acquisition (learning) can be directly related to observing others within the context of social interactions, experiences, and outside media influences. The theory states that when people (students for this study) observe a model performing a behavior (teachers providing lessons) and the consequences of that behavior, they remember the sequence of events and use this information to guide subsequent behaviors (academic performance).

In other words, people do not learn new behaviors solely by trying them and either succeeding or failing, rather, the survival of humanity is dependent upon the replication of actions of others (Holt & Brown, 1931). These theories underline the conceptualization that budget management affects students' academic performance and for this matter for better academic performance to be realized, budget management in terms of budget planning, staffing and expenditure should be smoothly done. Although it has been accepted that the scientific management enables management of any organization to put resources to its best use and manner, it has encountered criticisms for instance, the theory focuses on more work with less payment accompanied with lack of voice for those performing work.

Finally, the theory focuses on productivity yet in instances of expected productivity, total productivity decreases instead of increasing when this theory is applied in industrial unit attributed to specialized work becoming boring as it is nature of man. Lastly, the theory is criticized as man is treated as machine yet in the past man was first and in the future the system will be the first proof that this theory is against humanity.

2.3 Budget management and students' academic performance

The essence behind budget management is to ensure a solid financial position for any organization to prevent the extension of base operations beyond current revenue capacities, and to maximize the organization's ability to respond to favorable variances throughout the course of the year (Nishimura et al., 2008). Budget management for this study has been classified into budget planning, budget staffing (implementation) and budget expenditure as explained hereunder;

2.3.1 Budget planning and students' academic performance in Lyantonde USE schools

In this study, budget planning is categorized into setting of objectives, action plans and developing strategies as indicated in the scholarly literature presented below for instance:

Hanushek, (1986) found out that underlying the question of adequate resources like funds is a common sense notion that resources are systematically linked to student achievement however, realized through budget planning. He further adds that, availability of funds was key to any academic performance a scenario referred to as education production function. To him, the aspect of planning tends to pave the way for setting objectives, coming up with action plans not forgetting strategic decisions. Based on this, the researcher found out that Lyantonde USE schools plan activities on time much as delays were experienced.

In addition, Matt (2000), acknowledges that budget planning is a formal process for establishing budgeting goals and objectives over a specified period of a year with the long run being increased performance of organization thus, for which Lyantonde USE schools are intended. The scholar further argues that budget planning involves financially developing, an organization would plan and how it would thrive in the future. The researcher agrees to the fact that planning creates a long term foundation or platform for any individual or company progress is phenomenon.

While the US National Center for Education Statistics Report, (2003) presents that the local school board and the superintendent should establish a meticulous budget preparation process and

guidelines. Thus, the delegation of budget responsibilities among administrators and schools should be deliberately designed to require consensus at the highest levels of management. The report further reveals that individuals may serve in a variety of roles in the budget development process; the division of duties may differ among districts. It is important, however, to clearly define staff assignments and parameters if the budget development process is to operate efficiently. It based on such scholarly writing that the study established how Lyantonde USE schools have been managed and results are presented in the fourth chapter.

Further still, Buell (2007), argues that budget planning starts at the top of any organization with strategic planning. The author further stresses that, strategic decisions as were made by executives had a lasting financial implication on an organization thus, failure to link or connect the budgeting process with strategic planning would result into what is called “dead on arrival”. From his argument, it can be noted that unclear budget planning halts a number of school related activities which are instrumental in supporting students’ overall performance. It is based on such reasoning that the study investigated why despite planning, Lyantonde USE schools continued to underperform academically.

According to Zimmerman (2002), while referring to a study conducted in Massachusetts Institute of Technology stressed that a budget plan could be reviewed and approved by the Board of Trustees thus the School Finance Committee and School Board of Governors for this case who provide advice on revenue and expenditure assumptions, budget parameters, priorities relative to resource allocations and institutional policies relating to finances thus a gesture intended to better education within the scholarly parameters. It is agreeable that accountability and transparency promotes good budget practices however, it was important that the study established what Lyantonde USE schools finance committees and their school board of governors had done to ensure that such a practice was observed and whether it had a lasting effect on continued academic performance of its students both in O’ and A’ level annually.

Lastly, Smathers (2012), stresses that budgeting involves planning, coordination of resources, production, and expenditure based on guidelines. To him, budgeting is an anticipation of the future. After budgets are done, they become a standard for monitoring what actually happens in their operation. The scholar underscores the importance of a budget however, least or no information was known about budgeting and specifically planning in the selected USE schools in Lyantonde District and its increased effect on the students' academic performance hence, resulting in a study.

2.3.2 Budget staffing and students' academic performance in Lyantonde USE schools

Budget staffing has been identified as a key independent dimension. The dimension comprises of three indicators including right skills-knowledge, staff roles, staff abilities and competence. The enlisted sub variables can be supported by a number of scholars who have argued for and against staffing and students' academic performance for instance:

First, Sera and Beaudry, (2007) argue that program and financial staff needed to work together to ensure budget (s) were formulated based on objectives, action plans, and resources. They further supported that, once a draft budget was in place, it would give key stakeholders an opportunity to develop a clear rationale for the budget and help them identify any budget activities that might have been accidentally omitted. By collaborating with financial staff, program staff, and a school board, a budget can be developed that meets priorities for the entire organization, helping to build unity in a sense of purpose contrary to the above were Heather, Jon & Peter (2004), while referring to a study conducted on school budgets and student achievement in California, US found out that one of the resources that school leaders often mention was professional development, a category that included cooperative activities among teachers to align a school's curricula to set standards and to adjust the pace of instruction in response to student test data. They added the need for a professional team which would exhibit unique skills, capabilities and competence so as to realize better school achievement. From the study, it was found out that

fewer school administrators would handle budgets which took time and therefore, the study found out the need for most professional staff to lead the budget process.

In addition to the above, Ministry of National Education Indonesia Report, (2004) highlighted that staff needed to possess subject knowledge, pedagogical competency, and general academic aptitude of teachers in order to execute their assigned duties and responsibilities. In addition, the report stresses that for aptitude tests would be conducted on primary and secondary school teachers in order to obtain a snapshot of their professional competency that contributes to academic performance. The study was therefore set out to determine whether the USE schools in Lyantonde district had tasked their staff to actively engage in the budget process and whether such staff had positively contributed to the improved academic performance of students.

Lastly, Nishimura et al., (2008) pointed out that the introduction of USE by the Ugandan Government in 2007 preceded from the ability to the successful implementation of the UPE policy earlier in 1997. The scholars further argue that government provides free education for children in Government schools aided by the provision of school instructional materials, basic physical facilities and teachers, salaries and training. The presence of a team of qualified teachers meant that these possessed required education ingredients including skills, defined teaching roles as well as competence and this has been seen to an increase of budget to aid the implementation of the USE policy. This study was conducted to determine whether only approved budget activities were allocated or given resources and whether this had led to the successful improvement in the final academic performance.

2.3.3 Budget expenditure and students' academic performance in Lyantonde USE schools

Budget expenditure in this study, is measured using variables including resource allocation, spending and accountability from which the scholarly literature presented below shows the writing in favor and against the variable for instance:

Xiaoyan, (2002) while referring to a study conducted on Uganda's teacher salary, observed that secondary teachers (including those of Lyantonde Universal Secondary Education Schools) in Uganda were fairly paid according to their pre-defined scales or levels. The scholar, while making a comparison argued that teachers in many elite government schools have salary supplements from the school Parents' Teachers' Association (PTA) funds whereas teachers in private schools, who are paid entirely out of PTA funds, generally receive much less than those fully paid by the government. The payment of salaries makes teachers committed to delivering education services in terms of lessons and career guidance among others intended to ensure that students better education performance. The question here was to establish whether all teachers were remunerated and whether such enumerations did not explain pay disparities amongst graduate and Grade V teachers at the USE schools in Lyantonde hence an area of interest for the researcher.

Secondly, the MoES Report, (2013) highlights that USE schools in Uganda receive government subsidy which comes in two forms as; teacher salary and capitation grants. In government aided schools, the Ministry ensures that a pre-determined pay schedule is observed and teacher payments effected. In addition, the report further highlights that government schools also receive a block capitation grant every year for pedagogical purposes intended to better teacher skills, competences and abilities. The level of the capitation grant is determined by the ministry and closely monitored to see whether it is paid to the teachers. Lyantonde USE schools were some of the key beneficiaries of the education project. Findings obtained revealed that USE management were solely responsible for the allocation and close supervision of such resource use.

The University of Minnesota Budget Journal (2005), highlights that an Institution should be committed to effective fund or resource management and accountability to realize better academic performance and maintain its status. Furthermore, it highlights that any ongoing budget oversight should be provided to ensure that funds or resources are planned by a team of staff and

its expenditures entirely controlled to ensure general conformity with the budget plan. It also adds that throughout a fiscal year, budget managers monitor resources and expenditures intended to establish whether the financial outlook for their accounts unfolds as planned or changing significantly. If significant changes are detected, the underlying reasons for the changes are identified and, if needed, appropriate corrective actions, with results obtained reflecting the fact that inadequate funds were received by the schools which affected their overall operations including better academic performance in Lyantonde USE Schools.

Lastly, the MoES Report (2007), reveals that there are more than half a million USE children who are studying under the USE policy distributed in more than 1,471 public and private secondary schools. The statistics reveal a vast improvement in terms of access to secondary schools, all attributed to the government's efforts to provide funds to aid proper education delivery to its key beneficiaries. On the other hand, the quality of Universal Education as provided to key beneficiaries is still questionable even when government tries its level best to offer new subsidies to cover the education related costs. Based on this, the study found out that all USE schools in Lyantonde district were receiving funding from the government.

2.4 Summary of the literature reviewed

Budget management calls for key components of which this study selects three of them. These include:- budget planning which involves setting objectives, action plans and coming up with strategic decisions, budget staffing looks at the roles that school staff play, knowledge and skills used to support a successful budgeting and not leaving out the expenditure in terms of funds allocated, who are entitled to spend and its eventual accountability. A number of gaps have been identified during the review including who should participate in the planning and spending, delay in release of funds by government, ratio imbalances between teachers and students. Failure to account for advanced resources or funds among others.

CHAPTER THREE: METHODOLOGY

3.0 Introduction

The previous chapter focuses on the review of related literature. Chapter three presents the methodology of the study. It starts with an introduction, research design, study population, sample size, sampling selection and techniques, quality control (validity and reliability), procedure for data collection, data analysis, measurement of variables and ethical considerations.

3.1 Research design

The study used a cross-sectional survey and supplemented the design with two approaches namely; the qualitative and quantitative approaches. The cross-sectional research design was used because some of the data collected was from different respondents based on a short period of time using questionnaires (quantitative approach) and interviews (qualitative approach) as recommended by (Mugenda & Mugenda, 1999).

3.2 Study population

A study population is a total number of elements in a given locality. For this study, a total number of 283 study elements were identified (USE Selected Schools in Lyantonde District- Staff Records, 2015). Of these included 4 bursars, 4 Head Teachers, 31 Heads of department, 33 School Finance Committee members, 61 School Board of Governors, 121 teachers and 29 other school staff as indicated in Table 2 below.

3.3 Sample size

According to Mugenda & Mugenda (2003), it is not possible to study the entire population however, use a sample size which is a sub-set of a population. The selected sample size was 241 respondents calculated based on the Krejcie and Morgan Mathematical Table of 1970 (see appendix IV) as indicated in Table 3.1 below:-

Table 3.1: Population, Sample and Sampling Techniques

Category of respondents	Accessible population (N)	Sample size (n)	Sampling Technique
School Finance Committee Members	33	29	Purposive
Members of School Board of Governors	61	53	
Bursar	4	4	
Head Teachers	4	4	
Teachers	121	95	Simple Random Sampling
Heads of Departments	31	29	
Other school staff (matrons, guards (askaris), school nurses, drivers, cleaners)	29	27	
Total	283	241	

Source: *Lyantonde Secondary School Kasambya; St. Gonzaga S.S- Kijukizo; St. Johns Comprehensive S.S-Kaliiro and Kinuka Seed S.S, Lyantonde District- Staff Records (2015) and determined based on Krecjie & Morgan (1970)*

It reveals that 29 School Finance Committee members, 53 members of School Board of Governors, 4 Bursars, 4 Head Teachers, 29 Heads of Departments, 95 teachers and 27 other school staff namely; matrons, guards, school nurses, drivers and cleaners were selected as they are key budget stakeholders and therefore, their input is required to support the day to day running of USE schools.

3.4 Sampling techniques and procedures

The samples were selected using purposive and simple random sampling.

3.4.1 Purposive sampling

A purposive sample is a type of non-probability sample that the study used to select respondents to form a sample that was logically assumed to be representative of the population. The technique involves selecting certain units or cases based on a specific purpose rather than randomly (Tashakkori & Teddlie, 2003). In addition, it is primarily used in qualitative studies and associated with answering a research study's questions. Lastly, Maxwell (1997), argues that purposive sampling leads to greater depth of information from a smaller number of carefully selected cases. The technique was used on Bursars, Head Teachers, School Finance Committee members and members of School BOG.

3.4.2 Simple random sampling

Simple random sampling is a technique where respondents have an equal chance of being selected to form a sample. The choice of using this technique is that it aims at achieving representativeness; it ensures an unbiased random selection and draws conclusions from the results of a study. Furthermore, it allows the researcher to make generalizations from the results of the sample back to the population (Tashakkori & Teddlie, 2003). This technique was used on teachers, head of departments and other school staff.

3.5 Data collection methods

Data was collected from the respondents using three methods; interview, questionnaire survey and documentary review methods as explained below.

3.5.1 Interview method

Pamela (2006), defines an interview method as a method of data collection, information or opinion gathering that specifically involves asking a series of questions. Typically, an interview represents a meeting or dialogue between people where personal and social interaction occur. In this method, the researcher plans to design a number of open ended questions on budget management and students' academic performance where non-numeric information was obtained.

The choice to this method is that interviews help with more accurate screening that is the individual being interviewed less provide false information, interviews help investigate issues in an in depth way and ambiguities can be clarified and incomplete answers followed up. Lastly, interviews are useful for gaining insight and context into a topic. The method was used on selected school administrators namely bursars, Head Teachers, School Finance Committee and School BOG members.

3.5.2 Questionnaire method

This method allowed the researcher to collect numeric data using the questionnaire. The researcher designed a number of close-ended questions on budget management and students' academic performance which were administered to key respondents. The choice for this method is that it covers a larger group of respondents, it requires less time to collect data, it is flexible in questioning for clarity purposes and less expensive when used (Mugenda & Mugenda, 1999). The method was used on Heads of Departments, teachers and other school staff namely matrons, guards, school nurses, drivers, cleaners.

3.5.3 Documentary review method

This method allowed the researcher to collect information from a number of secondary sources. Some of these sources included school records such as budget performance reports, minutes of meetings, e-journals, books, dissertations and the Internet.

3.6 Data collection instruments

Data was collected from respondents using three instruments namely:- interview guide, self-administered questionnaire and documentary review checklist as indicated below:-

3.6.1 Interview guide

The interview guide was designed with a number of non-numeric questions on budget management and students' academic performance. The researcher then scheduled and conducted interviews with key respondents and there after recording all the conversation. The choice for this

instrument is that it allows more probing of information, it is a powerful technique used in acquiring accurate information and it yields a high response rate. The instrument was used to obtain information from Bursars, Head Teachers, School Finance Committee members and members of School BOG (see appendix I).

3.6.2 Self-administered questionnaire

The instrument was designed with a number of close-ended questions on budget management and students' academic performance and administered to key respondents. The instrument was used to obtain numeric data from a large group of respondents during the study. The choice for this instrument is that it allows respondents the liberty to provide their opinion freely; it is convenient and was administered within a shortest possible time. For this case, the respondents included head of departments, teachers and other school staff namely:- matrons, guards, school nurses, drivers, cleaners (see appendix II).

3.6.3 Documentary review checklist

The researcher came up with a list of relevant secondary sources of information on budget management and students' academic performance. These included Lyantonde District- Staff Records, 2015, Uganda Education Management Information System Fact Sheet (2002-2013), Lyantonde Universal Secondary Education Schools Bursars Reports (2014), and Lyantonde Universal Secondary Education Schools Records, (2009-2014) (see appendix III).

3.7 Quality control

To ensure quality control of the instruments, the researcher used both validity and reliability as indicated in the sub sections below:-

3.7.1 Validity

This technique was used to investigate whether the instrument would obtain what it was intended to measure in terms of budget management and students' academic performance. The technique involved using the content validity index for calculating each study variable in the instrument.

The calculations were based on the ratings obtained from three persons including 2 school administrators and a budget expert who acted as judges and were required to rate the questions as very relevant (VR) and irrelevant (IR). Thereafter, Content Validity Index (CVI) was computed used to determine whether the instrument was valid or not based on the formula presented below:-

$$CVI = K/N \times 100\% \text{ where } K = \text{valid question} / N = \text{Total questions (Valid and Invalid)}$$

Table 3.2: Validity results

Validity computation				
Judges	Very relevant (VR)	Irrelevant (IR)	Rating	Final results
Judges 1	23	3	23/26	0.88
Judges 2	22	4	22/26	0.84
Judges 3	24	2	24/26	0.92

Source: Primary data

Table 3.2 above shows validity computations. The results reveal validity scores above 0.8, its validity score is equal or greater than 0.7 as supported by Sekeran, (2003) recommends that the instrument was valid.

3.7.2 Reliability

Another technique used to ensure quality control was reliability. Reliability refers to the ability of an instrument to consistently provide similar results when administered to different groups over a time to release reliability results, internal consistency alpha cronbach was used. The technique focused on the administering of questionnaires to a particular group of respondents, not part of the study. These were requested to fill the instrument, upon receiving them the instruments were coded and entered into SPSS and reliability extracts.

Table 3.3: Reliability results

Reliability computation		
Variable name	Alpha	Number of item
Budget planning	0.824	6
Budget staffing	0.731	6
Budget expenditure	0.814	7
USE students' academic performance	0.835	7

Source: Primary data

Table 3.3 shows all variable reliability results as being above 0.7. The results according to Mugenda & Mugenda (2003) revealed that the instrument was reliable.

3.8 Data analysis

This section in the study provides details about data processing and analysis using both quantitative and qualitative techniques as indicated below:-

3.8.1 Quantitative analysis

Quantitative analysis involved collecting questionnaires on budget management and USE students' academic performance, sorting, coding, entering them in Statistical Package for Social Sciences (SPSS) and thereafter cleaning them for errors and ensuring consistency of the results.

At the end of the quantitative analysis, data entered was run to produce descriptive statistics including mean scores, frequencies or tallies. Inferentially analysis including bivariate correlation, for determining whether a relationship (positive or negative) exists at a 95% confidence level ($p < 0.05$) and regression analysis used for establishing the variance that budget management had on students' academic performance. In addition, to answer the purpose of study a multi- regression analysis was used to compute a combined variance or effect of budget management on students' academic performance in Universal Government Secondary Education Schools.

3.8.2 Qualitative analysis

Qualitative technique was applied to non-numeric data that was obtained in form of open ended interview responses on budget management and USE students' academic performance. The technique allowed the use of both interpretative technique and the semantic approaches. These involved transcribing and describing the data systematically, examining and assessing each response while semantically developing a theme in accordance to the study objectives.

3.9 Procedure for data collection

Upon defense, the researcher attempted all required corrections and submitted the proposals as this was a requirement before one goes to the field. The researcher requested for a field attachment letter from the School of business and Management, Uganda Management Institute (Uganda Management Institute Guidelines for Proposal and Dissertation Writing for Masters in Management Studies' Programme, 2015).

On receiving the letter, the researcher sought permission from Lyantonde Universal Secondary Schools, office of the head teachers. The researcher employed two research assistants who administered the questionnaires while he was solely responsible for conducting all face to face interviews. The exercise lasted two months.

3.10 Measurement of variables

Key variables including budget management and USE students' academic performance were measured using an ordinal scale tagged to a five item likert scale. The five likert scale included items including '5' was assigned to "Strongly Agree (SA)", '4' was assigned to "Agree (A)", '3' was assigned to "Not Sure (NS)", while '2' was assigned to "Disagree (D)" and '1' was assigned to "Strongly Disagree (SD)". On the other hand, all bio-data for the respondents were measured using nominal scale hence, a scale that calls for similarity in character for example; age, department etc.

3.11 Ethical considerations

The following are the ethical considerations that the researcher observed during the course of the study, namely:- informed consent where the researcher sought consent of the respondents who formed part of the study. Secondly, preserved privacy and confidentiality where possible thus, the researcher dealt with strict or confidential organization information. Lastly, the researcher did not plagiarize academic work of others and cited used scholarly work.

CHAPTER FOUR:

PRESENTATION, ANALYSIS AND INTERPRETATION OF FINDINGS

4.1 Introduction

It comprises of presentation, analysis and interpretation of findings based on specific objectives of the study. The chapter starts with response rate results, demographic characteristics of respondents, quantified and qualitative findings.

4.2 Response rate

From the study, 151 questionnaires were administered with 113 returned fully completed constituting 75%. In addition, 90 interviews sessions were planned and only 55 sessions were held constituting 61.1% respectively. The responses are summarized in the Table 4.1 below:

Table 4.1: Response rate results

Response rate			
Instrument	Planned	Actual	Percentage
Interviews	90	55	61.1%
Questionnaires	151	113	75%
Total	241	168	

Source: Primary data

Table 4.1 presents response rate results which reflect an overall response rate of 70.0% ($168/241 \times 100\%$). The result reveals a good representation of a survey population as supported by Amin, (2005) who asserts that a response rate of 70% and above ($\geq 70\%$) symbolizes a survey population.

4.3 Bio-data of the respondents

Bio data of the respondents constitutes gender of respondents, age category and how long respondents had stayed in the school. The findings are presented in the sub sections below:

4.3.1 Respondents by Gender

In the study, respondents fell in two categories including female and male. The findings are presented in the figure 4.1 below:-

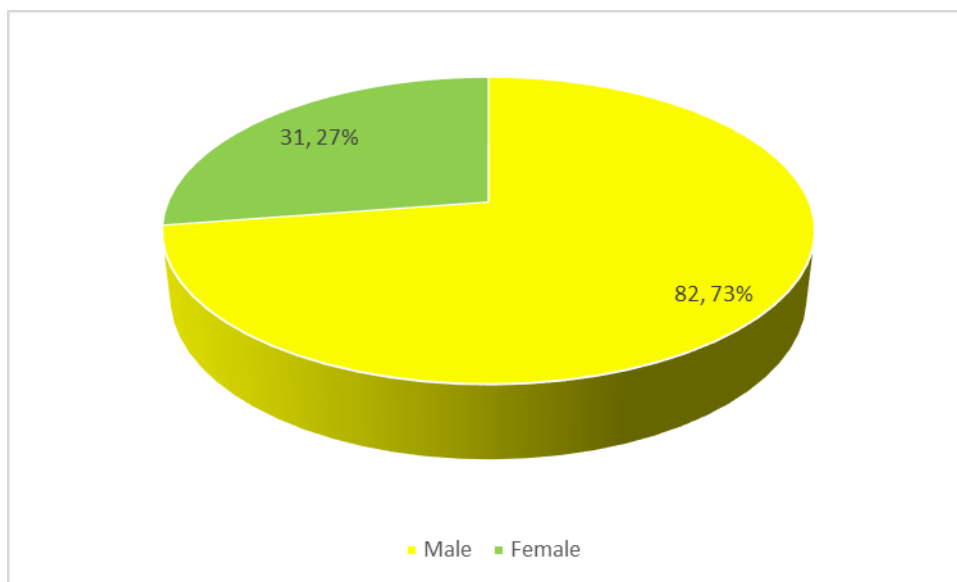


Figure 4.1: Gender of the respondents

Source: Primary data

The figure above shows the gender of the respondents who contributed to the study and were from the four studied USE schools. From the questionnaire, out of 113 respondents, male respondents were dominated with 73% (82) and female respondents were only 27% (31). Similarly, results that were obtained from the interviews that were held revealed a proportion of women constituting 45% (25) participated and 55% (30) male were involved (See Appendix I). The results suggest that both male and female respondents participated in the study and therefore, provided their opinions about budget management and students academic performance in the selected schools.

4.3.2 Respondents by age category

The respondents in this study were of varying categories. These categories have been presented in Table 4.2 below:-

Table 4.2: Age of respondents

Age of respondent	Questionnaire responses		Interviews responses	
	Frequency (n)	Percentage (%)	Frequency (n)	Percentage (%)
>50 years	6	5.0%	0	0%
40 – 49 years	33	29.0%	27	49%
21 – 39 years	74	66.0%	28	51%
Below 20 years	0	0.0%	0	0%
Total	113	100.00%	55	100%

Source: Primary data

Table 4.2 above shows the age of the respondents. Findings from the questionnaire reveal that out of 113 respondents, 5% (6) were above 50 years, while 29% (33) fell between 40-49 years of age and 66% (74) fell between 21-39 years of age constituted the majority. Lastly, none of the respondents were below 20 years of age. On the other hand, interview age responses included none for age range above 50 years, 49% (27) fell between 40-49 years, while a majority 51% (28) interviewee's fell between 21-39 years of age and none were below 20 years of age. These quantified results reveal that Lyantonde USE schools employ adult personnel who clearly understand their roles and duties including budget management that they execute in achieving budget activities upon which better student academic performance is realized. This also contributed to the valuable information that the researcher obtained about the study.

4.3.3 Respondents by how long they had stayed in the schools

Respondents in this study have worked for a specified period with findings obtained reflected in the illustration below:-

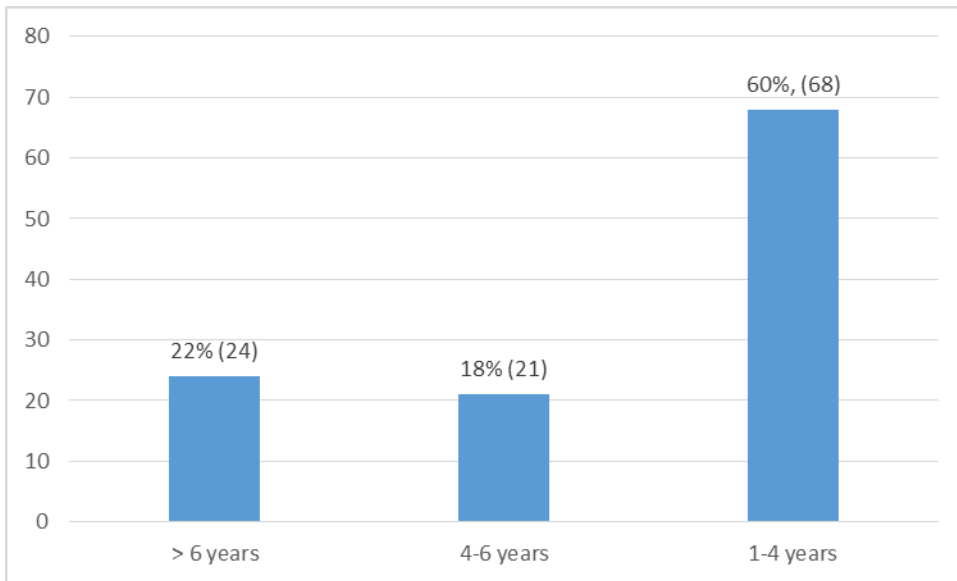


Figure 4.2: How long respondents had taken in the school

Figure 4.2 above reveals how long Lyantonde USE schools staff had stayed with the school. Results obtained reveal that majority staff 60% (68) had stayed for a period of 1-4 years, followed by 22% (24) respondents who had worked for a period of 6 years and beyond and 18% (21) had stayed for a period of 4-6 years. Based on the numeric results above, it can be suggested that a fairly good number of Lyantonde USE staff had reasonable working and therefore, understood the importance of ensuring that their students passed highly and were in position to provide reliable information for the study.

4.4 Findings on budget management and students’ academic performance of USE Schools

This section provides descriptive and inferential findings on the study based on specific objectives namely; to assess the effect of budget planning on students’ academic performance, to assess the effect of budget staffing on students’ academic performance and to establish the effect of budget expenditure on students’ academic performance, all in selected USE schools in Lyantonde District.

4.4.1 Budget planning and students' academic performance in Lyantonde USE schools

The first objective was to assess the effect of budget planning on students' academic performance in Lyantonde Universal Government Secondary Education Schools. Budget planning was measured using 06 questions as reflected in the Table 4.3 below:-

Table 4.3: Descriptive statistics for budget planning

Questions on budget planning	SA 5	A 4	UD 3	D 2	SD 1	Mean
Budget planning is used to establish budgeting goals and objectives over a specified period of time (year) intended to increase performance of an entity	26% (29)	63% (72)	11% (12)	0% (0)	0% (0)	4.15
Lyantonde Universal Secondary Schools have made efforts to ensure that proper budget planning is done to better their USE academic performance	14% (17)	60% (68)	18% (20)	4% (4)	4% (4)	3.80
The school management has ensured that the budget planning process is done through developing a number of budget strategies	19% (21)	51% (58)	21% (24)	7% (8)	2% (2)	3.78
The school management has ensured that it establishes well-defined budget guidelines that are aimed at improving USE academic performance.	12% (14)	52% (59)	27% (30)	7% (8)	2% (2)	3.66
From a number of well-defined budget guidelines, schools are able to set as well as realize objectives during budget planning process	12% (14)	48% (54)	35% (39)	5% (6)	0% (0)	3.67
To ensure a successful budget planning process, the school has ensured that most action plans are followed	10% (11)	50% (57)	33% (37)	7% (8)	0% (0)	3.63

Source: Primary data

For purposes of interpretation, both strongly agreed and agreed scores are combined to reflect agree, undecided score are not grouped while strongly disagree and disagree scores are combined to reflect respondents who disagreed to the score. In addition, mean score > 3.00 reveals agree and a mean score < 3.00 reveals disagree.

A fraction of 89% (101) of the respondents agreed that budget planning is a formal process for establishing budgeting goals and objectives over a specified period of time (year) intended to

increase performance of an entity, 11% (12) of the respondents were undecided and none disagreed. The result suggests that when Lyantonde Universal Secondary Schools staff engaged into designing of budget activities for instance, purchase of scholastic materials (books, text books, writing aids), which are required in the delivery of education services that are required by students within the USE schools therefore, the presence of such staff has a positive hand in students' expected academic performance. This contributed to better academic performance in terms of pass and completion rates. To complement on the findings above, one responding interviewee said that;

“A school budget is made to determine whether resources or funds allocated, are well aligned to deliver strategy through an integrated plan. The strategy is designed based on goals and objectives which are translated into improved students' performance”.

The result means that the formulation of budget objectives or goals has time and again been designed by teachers hence the budget helps in the improvement of USE services.

Secondly, a mean score of 3.80 complemented with a percentage score of 74% reveal that majority respondents agreed that Lyantonde USE schools made efforts to ensure that proper budget planning was done to better their USE academic performance. The result meant that each and every stakeholder in the budget planning process had a role to fulfill and play. In addition, the results suggest that school officials examine critical school issues, forecast uncertainties, high risk and doubt to manage the schools and therefore planning allows officials to determine school goals thus achieving better school academic performance for this case and define a means of achieving them;

“Budget stakeholders are allowed to be more proactive than reactive in coming up with school budget decisions; failing to plan would affect stakeholders to look into the future and potentially predict an inevitable event before it becomes an issue” said an interviewee. The result meant that

it was important that budget decisions would be achievable other than complex. This would result into better students' academic performance for that matter. In addition, another Key Informant observed that, *“Budget planning in schools has increased the likelihood of long-term survival such schools and therefore a key ingredient in realizing better students' academic performance.”*

On whether school management had ensured that the budget planning process was done through developing a number of budget strategies scored as following; 70% (79) agreed, 21% (24) were undecided and 9% (10) respondents disagree. The findings reflect the fact that budget planning prepared schools for today-tomorrow operations by assessing what was to accomplish and how such would be achieved tends to provide required resources that support school activities for instance re-stocking libraries with text books, teaching materials among other activities which promote academic performance. Similarly, a respondent argued that, *“In a school, planning not forgetting budget planning is an ongoing step that can be highly specialized based on its goals among others. It is up to the school administrators to recognize what budget goals need to be planned within their individual area. This translates into better school academic performance”*

Additionally, 64% (73) of the respondents agreed that the school management ensure well-defined budget guidelines aimed at improving USE academic performance while 27% (30) respondents were undecided and 9% (10) respondents disagreed respectively. Furthermore, 60% (68) respondents agreed that well-defined budget guidelines in schools enabled the setting and realizing of objectives during budget planning while 5% (6) respondents disagreed and 35% (39) respondents were not sure. The findings meant that USE schools had clear steps upon which their budgets were developed and resources allocated towards activities that would result in the achievement of better academic performance. To match the findings, one responding official said, *“Time and again, schools are supposed to follow key guidelines that define budgeting roles and resource allocation methodologies. These when followed tend to increase transparency and*

accountability in the budget process as well as support the school in realizing their goal hence better academic performance.”

Lastly, a mean score of 3.63 with a percentage score of 60% (68) revealed that majority respondents agreed that they had successfully engaged in budget planning process, where most action plans were followed. Additionally, 7% (8) respondents disagreed and 33% (37) were not sure. The result suggests that USE schools were able to successfully analyze budget steps that were in place to support school operations where schools were able to allocate funds that were required to accomplish students’ academic performance.

“A number of formally established budgeting criteria and measures for success of the budget process were followed each financial year. In addition, defining measures of success and owners of the process keeps the budget process focused and accountable in a school environment
said an interviewee

4.4.1.1 Correlation results for budget planning and students’ academic performance

The correlation technique (bivariate) was used to establish the relationship between budget planning and students’ academic performance with results obtained presented in table below.

Table 4.4: Correlation results on budget planning

		Budget planning	Students’ academic performance
Budget planning	Pearson Correlation	1	.322**
	Sig. (2-tailed)		.000
	N	113	113
Academic performance	Pearson Correlation	.322**	1
	Sig. (2-tailed)	.000	
	N	113	113

** . Correlation is significant at the 0.05 level (2-tailed).

Table 4.4 above shows the correlations between budget planning and students' academic performance. The findings revealed a significant positive relationship ($r = 0.322^{**}$) between budget planning and students' academic performance; meaning that a unit increase in budget planning increased students' academic performance by 32.2%. Its implication would be that the continued developing of school strategies, setting of objectives and action plans confined in a well-designed budget would result into USE students' academic performance

4.4.1.2 Regression results for budget planning and students' academic performance

A regression analysis was used to establish whether budget planning had a variance to explain students' academic performance with results presented in the Table 4.5 below:-

Table 4.5: Regression results for budget planning

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.322 ^a	.104	.094	.57399

a. Predictors: (Constant), budget planning

Table 4.5 above comprises of correlation coefficient (R), using predictor; budget planning. Results reveal an R score of .322, R^2 as .104, adjusted R^2 as .094 and standard error of the estimate at .57399. The result reveal a 10.4% variance that budget planning had on students' academic performance in Lyantonde USE schools, with 84.9% representing other factors not part of the study.

Hypothesis one:

Therefore, hypothesis statement one states that; *budget planning has a significant effect on Students' Academic Performance in Lyantonde USE schools* was upheld and the null rejected.

4.4.2 Budget staffing and students' academic performance in Lyantonde USE schools

The second objective was to assess the effect of budget staffing on students' academic performance in Lyantonde Universal Government Secondary Education Schools. Budget staffing was measured using 06 questions as reflected in the Table 4.6 below:-

Table 4.6: Descriptive statistics for Budget staffing

Questions on Budget staffing	SA 5	A 4	UD 3	D 2	SD 1	Mean
The term budget staffing is characterized by staff who possess the right skills, roles, abilities and competences in ensuring that budgets are managed and better academic realized	34% (38)	51% (58)	15% (17)	0% (0)	0% (0)	4.19
The qualities of right skills, roles, abilities and competence are mandatory if the school is to meet its intended objectives	45% (52)	39% (44)	12% (13)	4% (4)	0% (0)	4.33
The efforts made by Lyantonde USE schools, staff in ensuring better budget management tend to pave a way for developing a clear rationale	19% (21)	58% (66)	19% (22)	4% (4)	0% (0)	3.92
Staff involved in the budget management process adhere to a number of prevailing guidelines intended to better academic performance	18% (21)	42% (47)	32% (36)	8% (9)	0% (0)	3.71
All budget staff possess unique budget roles required to better academic performance including better pass rates	9% (10)	64% (73)	16% (18)	11% (12)	0% (0)	3.72
Staff at the school have been able to exhibit unique abilities and competences as they participate in budgeting geared towards improved academic performance	13% (5)	41% (46)	28% (32)	14% (16)	4% (4)	3.46

Source: Primary data

For purposes of interpretation, both strongly agreed and agreed scores are combined to mean agree, undecided score are not grouped while strongly disagree and disagree scores are combined to reflect respondents who disagreed to the score. In addition, mean score > 3.00 reveals agree and < 3.00 reveals disagree.

Table 4.6 above presents results obtained about the study where respondents constituting 85% (96) respondents agreed that budget staffing is characterized by staff who possess the right skills, roles, abilities and competences in ensuring that budgets are managed, better academic performance realized and 15% (17) respondents were undecided. In addition, 84% (96) respondents agreed that qualities of right skills, roles, abilities and competences were mandatory if the school was to meet its intended objectives, 12% (13) respondents were undecided and 4% (4) disagreed. The result meant that USE school budgets were well drafted and aligned to meet USE school objectives and education daily operations including improving students' academic performance. In addition, teachers and other administrative staff with right finance skills, abilities

and competences actively engaged in budget planning. In one of the interviews that were held, an official observed that,

“Budgeting is a tiresome exercise that requires a dedicated team of staff. The USE team in our schools possess skills, abilities and knowledge to execute this exercise. This has been advantageous to our school programs”.

The qualitative response highlights the need to use staff with expertise in the area of budgeting in order to realize short, medium and long term plans of any entity.

Many respondents; 77% (87) respondents agreed that budget management paved a way for developing a clear rationale however; 19% (22) respondents were undecided and 4% (4) respondents disagreed. The result suggests that only planned budget activities for instance funds were allocated to enable the construction and re-stocking of laboratories and libraries with text books, equipment and furniture among others. These were intended to improve the students reading or study environment and better their chances for academic excellence or performance.

To support the statement, one respondent said,

“Numerous school budget activities for instance, purchase of scholastic materials (text books, writing aids, furniture etc) have been supported by a well laid budget hence facilitating a good learning environment for our students and hence better their academic performance”.

The qualitative result meant a clear direction for all school operations including learning or teaching activities coupled with teaching aids were readily available for teachers to use while delivering lessons.

Quantified findings revealed that 60% (68) respondents, mean of 3.7 agreed that staff adhered to the prevailing budget guidelines which were directed towards better academic performance, 32% (36) respondents were undecided and 8% (9) disagreed. The result meant that school financial

guidelines were fully observed and put in practice by Lyantonde USE school staff which suggests that key school activities for instance materials were availed to aid the designing of school lesson matrix, class exercises, ingredients in the labs and fine art materials among others which promoted a good learning environment for better students' academic performance. In support of the above was an interviewee, who observed that,

“School administrators are able to provide correct and fair budget breakdown of the planned expenditures that are necessary to implement the activities and achieve the objectives of the project”.

Lastly, 73% (83) respondents agreed that budget staff possessed unique budget roles required to better students' academic performance including better pass rates, however, 16% (18) were undecided and 11% (12) respondents disagreed. In addition, the mean score of 3.46 revealed that most staff at the Lyantonde USE schools initiated pay requests, get them verified, approved and payments made based on budget votes. Secondly, it is observed that USE school staff were attached to key school sections from which they actively executed their budget assigned roles hence, supporting school operations and therefore, contributing to the improved the academic performance of the USE schools. Results obtained from interviews was:

“Many of our schools use budget committees that comprise of representatives from most operating school units or sections which provide contributions on behalf of others. They are required to perform the role of encompassing and reconciling diverse school interests including realizing better students' academic performance”

4.4.2.1 Correlation results for budget staffing and students' academic performance

The correlation technique (bivariate) was used to establish whether the relationship either negative or positive existed between budget staffing and students' academic performance with results obtained presented in table 4.7 below:-

Table 4.7: Correlation results for budget staffing

		Budget staffing	Students' academic performance
Budget staffing	Pearson Correlation	1	.209**
	Sig. (2-tailed)		.000
	N	113	113
Academic performance	Pearson Correlation	.209**	1
	Sig. (2-tailed)	.000	
	N	113	113

** . Correlation is significant at the 0.05 level (2-tailed).

Table 4.7 above shows the correlations between budget staffing and students' academic performance. The findings revealed a significant positive relationship ($r = 0.209^{**}$) between budget staffing and students' academic performance meaning that a unit increase in budget staffing increased students' performance by 20.9%. Its implication would be that school staff with the right skills & knowledge, defining staff roles as well as identifying staff abilities and competence would translate in more USE pass rates and better students' academic performance.

4.4.2.2 Regression results for budget staffing and students' academic performance

A regression analysis was used to establish a variance that budget staffing had on students' academic performance with results presented in the Table 4.8 below:-

Table 4.8: Regression results for budget staffing

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.209 ^a	.044	.035	.59293

a. Predictors: (Constant), budget staffing

Table 4.8 above comprises of correlation coefficient (R), using predictor; budget staffing. Results reveal an R score of .209, R^2 as .044, adjusted R^2 as .035 and standard error of the estimate at .59293. The result reveal a 4.4% variance that budget staffing had on students' academic performance in Lyantonde USE schools, with 95.6% representing other factors not chosen for the study.

Hypothesis two:

Therefore, hypothesis statement *ii*) which states that, *budget staffing has a significant effect on students' academic performance in Lyantonde USE Schools* was accepted and the null rejected

4.4.3 Budget expenditure and students' academic performance in Lyantonde USE schools

The third objective was to establish the effect of budget expenditure on students' academic performance in Lyantonde Universal Government Secondary Education Schools. Budget expenditure was measured using 06 questions as reflected in the Table 4.9 below:-

Table 4.9: Descriptive statistics for budget expenditure

Questions on Budget expenditure	SA 5	A 4	UD 3	D 2	SD 1	Mean
The concept of budget expenditure is tagged to the expected academic performance of Lyantonde USE Schools	22% (25)	52% (59)	26% (29)	0% (0)	0% (0)	3.96
At Lyantonde USE Schools budget expenditure cover resource allocation, spending and accountability	22% (25)	56% (63)	18% (21)	2% (2)	2% (2)	3.95
Local budget resources in Lyantonde USE schools are allocated depending on a number of budget activities	27% (31)	54% (61)	15% (17)	2% (2)	2% (2)	4.04
The school management is solely accountable for the way budget resources are spent towards improving its academic performances	23% (26)	55% (62)	16% (19)	4% (4)	2% (2)	3.94
A number of staff and teachers at the school are rewarded with the intent to better USE academic performance	13% (14)	40% (45)	22% (25)	18% (21)	7% (8)	3.32
Accountability in budget management in a school setting helps staff account for resources that have been advanced to them to execute roles on behalf of the school	18% (20)	57% (65)	18% (21)	3% (3)	4% (4)	3.83
It is a good practice at Lyantonde Universal Secondary Schools that all funds advanced to support USE academic performance are well accounted for	22% (25)	47% (53)	25% (29)	4% (4)	2% (2)	3.84

Source: Primary data

For purposes of interpretation, both strongly agreed and agreed scores are combined to mean agree, undecided score are not grouped while strongly disagree and disagree scores are combined to reflect respondents who disagreed to the score. In addition, mean score > 3.00 reveals agree and < 3.00 reveals disagree.

The mean score of 3.96 complemented by 74% (84) agreed that budget expenditure was tagged to the expected academic performance of Lyantonde USE schools. On whether at Lyantonde USE schools budget expenditure covered resource allocation, spending and accountability; majority 78% (88) respondents agreed, 18% (21) respondents were undecided and 4% (4) respondents disagreed. The result meant that USE school staff are directly accountable for any school resources or funds advanced to them to cater for school activities for instance school field trips or tours and external school debates among others which are intended to create a good learning environment for the students intended to academically improve their education. One of the interviewees commented that:

“School authorities are tasked to track where funds are allocated, assess which resources are available, and align spending with school goals. In addition, they are allowed to evaluate whether resources are targeted for students’ academic performance improvement. This has been core for proper budget management”

Findings revealed that 81% (92) respondents agreed that local budget resources in Lyantonde USE schools were allocated based on budget activities, 15% (17) respondents were undecided and 4 (4%). In addition, 78% (88) respondents agreed that school management were solely accountable for any resources spent towards improving its academic performances while 16% (19) respondents were undecided and 6% (6) respondents disagreed. The quantified results meant that only budgeted school activities were prioritized for funds thus a sign of resource or fund allocation to create a conducive learning environment for the students to excel academically. Additionally, one official observed that:

“In our schools, successful funds allocation requires a coordinated set of activities, meaning that it’s important to assess all expenditures and how these are furthering school goals; prioritize programs accordingly; and cut those that do not further goals.”

Additionally, many respondents 53% (59) agreed that a number of Lyantonde USE staff and teachers at school were rewarded with the intent to better their efforts in ensuring better USE academic performance while 22% (25) were undecided and 25% (29) respondents disagreed. The results meant that staff were remunerated financially (salaries, wages etc) and non-financially (housing etc) to execute their assigned duties for instance teach, assign take-home assignments and mark accordingly, all intended to improve students' academic performance in Lyantonde USE schools. On remuneration, one official said,

“What else don't you know about Teachers' salaries? Promises have been made over the years with nothing done. Do you expect teachers to deliver on empty promises?”

While another interviewee lamented that:

“Teachers in USE schools are the caretakers of educational reform, as they oversee its implementation at the classroom level however, what they are entitled to is very inadequate which demoralizes them and may finally impact on students ability to perform better”

Lastly, 75% (85) respondents agreed that accountability in budget management in a school setting helped staff account for resources advanced to them to execute roles on behalf of the school while 18% (21) respondents were undecided and 7% (7) respondents disagreed. Furthermore, 69% (78) agreed that it was a good practice at Lyantonde USE schools that all funds advanced to support USE academic performance were well accounted for however, 25% (29) respondents were undecided and 6% (6) respondents disagreed respectively. These quantified results revealed good use of public funds and a possibility to re-imbursement of more funds by the government to ensure public education for the key beneficiaries.

“All public officials are required to account for any resources advanced to them because without this control, schools have difficulty sustaining new strategies and lack meaningful accountability”

said an interviewee. The statement means that, the public always demand for how tax payers money has been spent.

4.4.3.1 Correlation results for budget expenditure and students’ academic performance

The correlation technique (bivariate) was used to establish whether relationship either negative or positive existed between budget expenditure and students’ academic performance with results obtained presented in table 4.10 below:-

Table 4.10: Correlation results for budget expenditure

		Budget expenditure	Students’ academic performance
Budget expenditure	Pearson Correlation	1	.398**
	Sig. (2-tailed)		.000
	N	113	113
Academic performance	Pearson Correlation	.398**	1
	Sig. (2-tailed)	.000	
	N	113	113

** . Correlation is significant at the 0.05 level (2-tailed).

Table 4.10 above shows the correlations between budget expenditure and students’ academic performance. The findings revealed a significant positive relationship ($r = 0.398^{**}$) between budget expenditure and students’ academic performance meaning that a unit increase in budget expenditure increased students’ performance by 39.8%. Its implication would be that timely resource allocation, proper spending and accountability of resources would better USE pass rates hence, students’ academic performance

4.4.3.2 Regression results for budget expenditure and students’ academic performance

A regression analysis was used to establish a variance that budget expenditure had on students’ academic performance with results presented in the Table 4.11 below:-

Table 4.11: Regression results for budget expenditure

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.398 ^a	.151	.144	.55861

a. Predictors: (Constant), budget expenditure

Table 4.11 above comprises of correlation coefficient (R), using predictor; budget expenditure. Results reveal an R score of .398, R² as .151, adjusted R² as .144 and standard error of the estimate at .55861. The result reveal a 15.1% variance that budget expenditure had on students' academic performance in Lyantonde USE schools, with 84.9% representing other factors not studied.

Hypothesis three

Hypothesis statement *iii*) stated that, *budget expenditure has a significant effect on students' academic performance in Universal Government Secondary Education Schools*; was upheld and the null rejected.

4.5 Multi-regression for budgeting management and students' academic performance

The study examined the effect of budget management on students' academic performance of Government Aided Universal Secondary Schools in Uganda, specifically Lyantonde Secondary Schools. To answer the above statement, a multi- regression analysis was used to compute a combined variance of budget management on students' academic performance. The results are presented in the Table 4.12 below:-

Table 4.12: Multi-regression results for budget management

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	.425 ^a	.181	.158	.55381

a. Predictors: (Constant), budget planning, budget staff, budget expenditure

Table 4.12 above comprises of a combined correlation coefficient (budget planning, budget staff, budget expenditure) (R), using predictor; budget management. Results reveal an R score of .425, R^2 as .181, adjusted R^2 as .158 and standard error of the estimate at .55381. The result reveal a 18.1% variance that a combination of budget planning, budget staff, budget expenditure seen as budget management had on students' academic performance in Lyantonde USE schools.

Overall Hypothesis

Based on the study, it can therefore, be stated that *budget management has a significant effect on students' academic performance in Universal Government Secondary Education Schools* thus uphold the alternate (h1) and reject the null (h0).

CHAPTER FIVE: SUMMARY, DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The chapter comprises of the summary, discussion, conclusions and recommendations based on the specific objectives of the study. It further looks at the limitations of the study and areas for further study.

5.2 Summary

This section provides a summary of the findings based on the objectives of the study

5.2.1 Budget planning and students' academic performance in Lyantonde USE schools

The study found out that budget planning significantly affected (0.322**) students' academic performance in Lyantonde USE schools with a unit increase in budget planning seen to better students' academic performance by 32.2%. It is summarized that proper planning through setting of budgeting goals and objectives improves academic performance while developing budget strategies and setting up well-defined budget guidelines would foster academic excellence in USE schools in Lyantonde District however; performance was still at a standstill which explains unforeseen planning gaps.

5.2.2 Budget staffing and students' academic performance in Lyantonde USE schools

Results obtained on budget staffing and students' academic performance revealed a significant positive relationship (0.209**) between the variables. It can further be summarized that active staff participation explains staff skills and competence in budgeting makes them adhere to budget guidelines which are required to support school operations and better academic performance.

5.2.3 Budget expenditure and students' academic performance in Lyantonde USE schools

The study established a significant positive (0.398**) relationship between budget expenditure and students' academic performance. The findings suggest that timely control of school funds through emphasizing budget expenditure limits on USE fund misuse while allocating USE funds to key budget activities, transparent, accountable and rewarding teachers would drive their teaching morale where students learn and are expected to excel academically.

5.3 Discussion

5.3.1 Budget planning and students' academic performance in Lyantonde USE schools

Statements as indicated earlier reveal that budget planning and students' academic performance took the same direction and strength. This statement correlates with Matt, (2000) who argues that budget planning is a formal process for establishing budgeting goals and objectives over a specified period of a financial year and over a long run is key to the increased performance of organizations. To provide further evidence, a couple of responses on budget planning were obtained during the study for instance; respondents agreed that USE school staff actively engaged into designing of budget goals and objectives that were intended to better education service delivery to students. In a supporting role, an interviewee aired out that;

“A school budget is made to determine whether resources or funds allocated or deployed, are well aligned to deliver strategy through an integrated plan. The strategy is designed based on goals and objectives which are translated into improved students' performance”.

The findings are supported by the US National Center for Education Statistics Report, (2003) which highlights the need for the local school board to establish a meticulous budget preparation process and guidelines. Thus, the delegation of budget responsibilities among administrators and schools should be deliberately designed to require consensus at the highest levels of management. More still, Buell (2007), argues that budget planning starts at the top of any organization with

strategic planning. He stresses that, strategic decisions made by executives have long lasting financial implications with failure to link or connect the budgeting process with strategic planning resulting into what is called “dead on arrival”. From this perspective, it can be argued that poor budget planning negatively affect the overall performance of any organization; nonetheless, some respondents disagreed to the statement which meant that traces of budget goal or objectives discrepancies still existed with such linked to the fewer staff involved in the design of department budget activities. This makes it difficult to attain better performance since minority views are considered during budgeting.

Lastly, a proportion of respondents 64% agreed that school management committees had established well-defined budget guidelines to improve USE academic performance. The findings are supported by Hanushek (1986), who found out that underlying the question of adequate resources for instance funds is a common sense notion that resources are systematically linked to student achievement, however, realized through budget planning. He further adds that, availability of funds was key to any academic performance a scenario referred to as education production function. In addition, Smathers (2012), stresses that budgeting involves planning as one of the important steps however, he argues that planning needed to be in accordance with school financial guidelines. To him, budgeting is an anticipation of the future. After budgets are done, they become a standard for monitoring what actually happens in their operation. The availability of budget guidelines meant clear outline steps forming a platform for developing a budget that best aligned resources intended to support the setting up of objectives or goals hence, a gesture for better students’ academic performance. Despite the above positive respondents, 34% disagreed or reserved their opinions to the statement which meant budget guidelines seemed outdated or obsolete and were frequently exploited or were used to misuse USE funds thus, negatively affecting students’ overall academic performance.

5.3.2 Budget staffing and Students' academic performance in Lyantonde USE schools

Earlier findings revealed a linkage between budget staff and improved academic performance of students in USE schools in Lyantonde district. In addition, it was found out that having employees with the right skills & knowledge, staff roles as well as abilities and competences would translate into better students' academic performance. The findings have a close link with findings obtained where many respondents agreed that budget staffing is characterized by staff who possess the right skills, roles, abilities and competences in ensuring that budgets are managed and better academic performance realized. This is qualitatively supported by a respondent who observed that,

“Budgeting is a tiresome exercise that requires a dedicated team of staff. The USE team in our schools possess skills, abilities and knowledge to execute this exercise. This has been advantageous to our school programs”.

To support the above were Sera & Beaudry, (2007) who argued that, staff need to work together to ensure that they annually formulate a budget. They argue that once a draft budget is in place, seeking input from key stakeholders created an opportunity to develop a clear rationale for the budget which in turn helped key stakeholders to identify a number of budget activities that would have been omitted. This trend of results highlight the need for more budget staff expertise during the budgeting process. Furthermore, the Ministry of National Education Indonesia Report, (2004) highlighted that staff needed to possess subject knowledge, pedagogical competency, and general academic aptitude of teachers in order to execute their assigned duties and responsibilities.

In addition, the report stresses that aptitude tests would be conducted on primary and secondary school teachers in order to obtain a snapshot of their professional competency that contributes to academic performance. The study found out that, USE schools in Lyantonde district had engaged professional staff in the budget process. However, weaknesses reflected in terms of inadequate

budget skills, abilities and knowledge that may still exist as fewer than many school staff engage in the budget planning process as indicated by respondents who disagreed. This has created conflict of interest gaps in the entire budget process as minority than majority views constituted the budget activities.

Additionally, the study reveals that majority respondents 60% adhered to the budget guidelines that were intended to better academic performance. The findings are in line with Nishimura et al., (2008) who pointed out that the GoU provides free education for children in Government schools aided by the provision of school instructional materials, basic physical facilities, teachers' salaries and training based on a predetermined budget. The result meant that school financial guidelines reveals professionalism of teachers in USE schools in terms of being financially disciplined and competent enough to any budget related matters. In support of the above was a theme which noted that:

“School administrators are able to provide correct and fair budget breakdown of planned expenditures that are necessary to implement the activities and achieve the objectives of the project”.

However, respondents totaling 40% were either not sure or disagreed to the statement as it can be argued that some school officials undertake budget action through instilling administrative pressure on persons running the budget. Such exerted pressure is mainly from the middle or strategic placed school administrators. These are avenues for financial gaps or anomalies which may result in poor academic performance

5.3.3 Budget expenditure and students' academic performance in Lyantonde USE schools

Objective iii) of the study focused on the effect of budget expenditure on students' academic performance in Lyantonde USE schools, with key findings revealing a significant positive effect that budget expenditure had on students' academic performance which meant that, timely

resource allocation, spending and accountability of USE funds would improve students' academic performance.

The phrase above can be supported by a fraction of respondents who revealed that local budget resources in USE schools were allocated based on budget activities while a majority respondents still agreed that school managements were solely accountable for the way budget resources were spent towards improving its academic performance. These computed findings concur with the University of Minnesota Budget Journal, (2005) which highlights that an Institution should be committed to effective fund or resource management and accountability to realize better academic performance and maintain its status. It's a good practice that allocation of funds is done based on specific budget votes that are designed during the budget planning process. By prioritizing funds, key school activities for instance purchase of scholastic materials, firewood and food are easily thought of or purchased among others. However, some respondents questioned accountability of funds allocated which meant that weaknesses of how budget funds are allocated are still evident. Findings revealed that; funds were re-allocated to less priority areas ignoring more priority which negatively affected other planned activities that would foster or boosted more students' academic performance.

Furthermore, many respondents agreed that a number of USE staff and teachers were rewarded with the intent to better USE academic performance. The findings harmonize well with Xiaoyan, (2002) who while referring to a study conducted on Uganda's teacher salary, observed that secondary teachers in Uganda were fairly well paid according to their predefined scales or levels. Equally, a MoES Report, (2013) highlights that USE schools in Uganda receive government subsidy which comes in two forms that is teacher salary and capitation grants. The ministry ensures that a predetermined pay schedule is observed and teacher payments effected. From the above statement, it can be noted that any reward (be it financial or non-financial) tends to drive or motivate an employee towards achieving objectives of their employers done through execution of

their work. For the respondents who disagreed, it can be argued that, teacher remunerations seemed inadequate resulting into teachers moving from one school to another in an attempt to teach and better their remunerations. This kind of trend explains the need to better teacher rewards thus, an always widening gap.

Lastly, many respondents agreed that accountability helped them to account for funds or resources that had been advanced to them and others agreed that a good practice was that all funds advanced would support USE activities. This statement concurs with the MoES Report, (2007), which reveals that, more than half a million USE children studying under the USE policy were distributed in more than 1,471 public and private secondary schools, all attributed to the government's efforts to provide funds to aid proper education delivery to its key beneficiaries. Timely accountability of USE funds reveals responsibility of some of public officials and respect extended to the local communities in the delivery of educational services. In addition, responsibility reporting requires that all expenditures be traceable to some officials within the school. In other words, some school officials must be able to authorize or veto each expenditure which when done may result into better academic performance. On the other hand, respondents who disagree reveals accountability gaps where school officials either delay or fail to account for USE funds thus, a financial challenge and a road block to the realization of better students' academic performance as resources are inadequate to fund school activities.

5.4 Conclusions

The following are conclusions drawn from the study based on objectives:-

5.4.1 Budget planning and students' academic performance in Lyantonde USE schools

Based on the discussion held above on budget planning of USE schools in Lyantonde District, it is learnt that delayed budget planning in any school affects school operations and therefore, the

overall students' academic performance while poorly designed budget strategies and not adhering to budget guidelines blocks schools from realizing better academic excellence among its students.

5.4.2 Budget staffing and students' academic performance in Lyantonde USE schools

Based on the findings obtained about budget staffing and students' academic performance of USE schools in Lyantonde District, results reveal budget skills and competence gaps which explain gaps in school operations that affect teachers from delivering and therefore, under performance of students. Secondly, failure to adhere to budget guidelines and negligence of designated staff to execute their budget roles would negatively affect school operations and overall students' academic pass rates hence, a problem.

5.4.3 Budget expenditure and students' academic performance in Lyantonde USE schools

On budget expenditure and students' academic performance in USE schools, it is concluded that some USE school officials misappropriated USE funds while some school staff failed to account for funds allocated and teacher rewards were still insufficient which all negatively affected USE school activities/operations and eventually students' academic excellence compromised.

5.5 Recommendations

In light of the foregoing conclusions, a number of recommendations were made:

5.5.1 Budget planning and students' academic performance in Lyantonde USE schools

From this study, budget planning and students' academic performance recommendations include:-

It is recommended that beneficiaries (PTA, BOGs-Other school staff) be annually involved in the budget planning process. The essence to this is to ensure that fewer budget activity gaps prevail since the beneficiaries directly or indirectly affect the school operations. This is likely to forge a

way forward for allocation of resources to critical better school academic performance if and when budgets are administratively managed.

Furthermore, it is noted that, stakeholders make realistic budgets based on forecasts and on strategic plans which are long term. Therefore, it is recommended that stakeholders convene and devise means of how best to review the obsolete or out dated budget guidelines as this will lead to up-to-date budget guidelines and constantly adhered too.

5.5.2 Budget staffing and students' academic performance in Lyantonde USE schools

The study came up with key recommendations for budget staffing and students' academic performance which include:

The school leadership should seek permission and approval of funds from the School Board of Governors to boost its capacity building programmes. This will call for conducting of more budget conferences, workshops and other formal training. These will help enhance teachers' budgeting skills, abilities, knowledge and support school operations that are instrumental in academically improving students' excellence.

Furthermore, it is recommended that school board of directors' work closely with the school finance committees and ensure that all school officials adhere to the school financial guidelines and regulations despite their autonomous powers. This leads to regular financial checks and discipline to avoid the misappropriation of USE funds as triggered by administrative powers vested in them.

5.5.3 Budget expenditure and students' academic performance in Lyantonde USE schools

The study recommends the following for budget expenditure and students' academic performance namely:-

First is for USE school leadership, school finance committees and office of the bursar to fully comply with school financial guidelines and procedures as it will create checks and balances in

addition to eliminating any possible resource misappropriation tendencies which will drive the schools forward hence, better students' academic performance.

Recommendation ii) is for the schools management to liaise with all school stakeholders specifically teachers and other administrative staff to think about creating agricultural related SACCOs, secure land and engage in domestic cultivation. The activities involved would be expected to yield profits which would be shared and hence, improve on their welfare.

Lastly, it is recommended that school bursars and school finance committee members formally communicate to all beneficiaries about the need to account for any advanced USE funds as failure would result in an audit query and therefore, in case of failure to account, the advances be fully recovered from their monthly earnings.

5.6 Limitations of the study

The following are some of the limitations that affected the generalization of study findings:-

- 1) The study was geographically conducted in Lyantonde district in selected USE schools. This meant that results obtained reflected that geographical area. It can be argued that what affects USE schools in the study area may not affect USE schools in other districts hence, the findings could not be generalized.
- 2) Secondly, response rate results reveal a 75% for questionnaires and a 25% short fall. For interview responses; 61.1% interviews were conducted with a 38.9% short fall realized. The short falls marginally affected the overall response rate thus, a 70% though acceptable by Amin, (2005) was realized hence; results obtained from the field (questionnaires and interviews) could not to be generalized to the study.
- 3) Lastly, budget management as an independent variable for this study was centred only on budget planning, staffing and expenditure as its dimension. Other dimensions for instance

budget organizing, directing and leading among others were not studied yet they could reflect a better situation (students' academic performance) in the actual paradigm. Based on this, results could not be generalized.

5.7 Areas for further study

The study investigated budget management and students' academic performance of Government Aided Universal Secondary Schools in Uganda. A case study of Lyantonde secondary schools.

Future research should focus on the following areas:-

The effect of budget administrative delays on students' academic performance of USE schools in Uganda

Budget staff participation criterion and students' academic performance of USE schools in Uganda

Finally, focus should be laid on identifying the fact that budgeting has a low contribution to USE performance meaning that there is still room for us to find out what majorly contributes to the performance.

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APPENDICES

Appendix I: Self-Administered Questionnaire

SECTION A (Bio-data)

Please indicate your choice by show of a tick

1. What is you Gender?

Male Female

2. Please indicate the age category where you fall

- 1. below 20 years
- 2. between 21- 39 years
- 3. between 40 – 49 years
- 4. above 50 years

3. For how long have you stayed in the school?

- 1. 1 - 4 years
- 2. 4 - 6 years
- 3. Above 6 years

SECTION B

BUDGET MANAGEMENT AND STUDENTS ACADEMIC PERFORMANCE OF USE SCHOOLS

For the questions below, please indicate the most appropriate answers by show of a tick. The answers range from Strongly Agree (5), Agree (4), Undecided (3), Disagree (2) and Strongly Disagree (1)

	BUDGET PLANNING	5	4	3	2	1
1	Budget planning is used to establish budgeting goals and objectives over a specified period of time (year) intended to increase performance of an entity					
2	Lyantonde Universal Secondary Schools have made efforts to ensure that proper budget planning is done to better their USE academic performance					
3	The school management has ensured that the budget planning process is done through developing a number of budget strategies					
4	The school management has ensured that it establishes a well-defined budget guidelines that are aimed at improving USE academic performance.					
5	From a number of well-defined budget guidelines, schools are able to set as well as realize set objectives during budget planning					
6	To ensure a successful budget planning process, the school has ensured that most action plans are followed					
	BUDGET STAFFING	5	4	3	2	1
7	The term budget staffing is characterised by staff who possess the right skills, roles, abilities and competences in ensuring that budgets are managed and better academic realized					
8	The qualities of right skills, roles, abilities and competence are mandatory if the school is to meet its intended objectives					
9	The efforts made by Lyantonde Universal Secondary Schools' staff in ensuring better budget management tend to pave a way for developing a clear rationale					
10	Staff involved in the budget management process adhere to a number of prevailing guidelines intended to better academic performance					
11	All budget staff possess unique budget roles required to better academic performance including better pass rates					
12	Staff at the school have been able to exhibit unique abilities and competences as they participate in budgeting geared towards improved academic performance					
	BUDGET EXPENDITURE	5	4	3	2	1
13	The concept of budget expenditure is tagged to the expected academic performance of Lyantonde USE Schools					
14	At Lyantonde Universal Secondary Schools budget expenditure					

	cover resource allocation, spending and accountability					
15	Local budget resources at the school are allocated depending on a number of budget activities					
16	The school management is solely accountable for the way budget resources are spent towards improving its academic performances					
17	A number of Staff and Teachers at the school are rewarded with the intent to better USE academic performance					
18	Accountability in budget management in a school setting helps staff account for resources that have been advanced to them to execute roles on behalf of the school					
19	It is a good practise at Lyantonde Universal Secondary Schools that all funds advanced to support USE academic performance are well accounted for					
	USE ACADEMIC PERFORMANCE	5	4	3	2	1
20	At Lyantonde Universal Secondary Schools academic performance is measured depending on pass rates at both O and A levels of education.					
21	The school has worked hard towards realising better academic performance pass rates and principal passes at both O and A levels of education.					
22	The performance at O and A level pass rates and principal passes reveals how my school has performed over the years					
23	For the school to realise better USE performance results, it has to ensure proper budget management					
24	The number of USE students pass rates at Ordinary level are promising					
25	The number of USE students pass rates at Advanced level are encouraging					
26	The overall students' academic performance at my school is encouraging/promising.					

Appendix II: Interview Guide

INTERVIEW GUIDE

Budget Planning

Please comment about budget planning in line with academic performance in your school

What is your view about developing strategic decisions during the planning process?

How has the school been able to set SMART objectives during the budget planning process?

Comment about the importance of action plans in regard to budget planning

Budget Staffing

How is budget staffing handled in your school environment?

What criteria is followed to ensure that staff participate in budget management?

What qualities should staff possess to be able to participate during budgeting?

Budget Expenditure

Elaborate on budget expenditure on your schools academic performance

How are resources allocated in your school environment?

How is spending of funds closely monitored in your school environment?

Do you think accountability is done within your school if Yes/No please explain

Appendix III: Documentary review checklist

Documentary review checklist

The following documents were reviewed namely

- 1) USE Selected Schools in Lyantonde District- Staff Records, 2015
- 2) Uganda Education Management Information System Fact Sheet (2002-2013).
- 3) Lyantonde Universal Secondary Schools Bursars Reports (2014).
- 4) Lyantonde Universal Secondary Schools Records (2009-2014)

Appendix IV: Krejcie and Morgan Mathematics (1970)

N	S	N	S	N	S	N	S	N	S
10	10	100	80	280	162	800	260	2800	338
15	14	110	86	290	165	850	265	3000	341
20	19	120	92	300	169	900	269	3500	246
25	24	130	97	320	175	950	274	4000	351
30	28	140	103	340	181	1000	278	4500	351
35	32	150	108	360	186	1100	285	5000	357
40	36	160	113	380	181	1200	291	6000	361
45	40	180	118	400	196	1300	297	7000	364
50	44	190	123	420	201	1400	302	8000	367
55	48	200	127	440	205	1500	306	9000	368
60	52	210	132	460	210	1600	310	10000	373
65	56	220	136	480	214	1700	313	15000	375
70	59	230	140	500	217	1800	317	20000	377
75	63	240	144	550	225	1900	320	30000	379
80	66	250	148	600	234	2000	322	40000	380
85	70	260	152	650	242	2200	327	50000	381
90	73	270	155	700	248	2400	331	75000	382
95	76	270	159	750	256	2600	335	100000	384