

**CHALLENGES OF ACCOUNTING FOR THE UNIVERSAL  
PRIMARY EDUCATION CAPITATION GRANT  
IN LUWERO DISTRICT,  
UGANDA**

**BY**

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2004/HD04/1813U**

**A DISSERTATION SUBMITTED TO THE DIRECTORATE OF  
RESEARCH GRADUATE TRAINING IN PARTIAL FULFILLMENT OF  
THE REQUIREMENT OF THE  
AWARD OF THE DEGREE OF MASTERS OF EDUCATIONAL  
FOUNDATIONS (ADMINISTRATION AND PLANNING)  
OF MAKERERE UNIVERSITY.**

**MAY 2014**

## DECLARATION

I, Senkaali Harriet hereby declare that this is my original work and that it has not been submitted to any other University or institution of higher learning for the award of any academic or professional qualification.

Signed.....

SENKAALI HARRIET

## APPROVAL

I certify that the candidate carried out this research and wrote the research report under my supervision. I further certify that this research has been presented for examination with my approval as the candidate's supervisor.

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## **DEDICATION**

This research is dedicated to my father, the Late Senkaali Joachim and my mother the Late Nakanjako Tamali Senkaali for your unceasing love, support and encouragement to me at all times during your lifetime. My daughter Martina Elsa Mirembe Kisa and my son Matthew Lucas Kuteesa Kisa, may this be a source of inspiration for your academic success.

## **ACKNOWLEDGEMENT**

I would be so selfish to attribute the successful completion of this study to myself without expressing my appreciation to the people whom I am deeply indebted due to their support and cooperation they provided during this course.

Thanks be to God for enabling me complete this dissertation.

In a special way, I thank my Supervisors; Dr. Mugagga Anthony and Dr. Wafula W.S. for the time, guidance and technical advice in directing the production of this dissertation. Your insightful approach and guidance enabled me to courageously embark and finish this journey. Special thanks go to the rest of my lecturers Dr. Kibuuka peregrine, Dr. Amin Martin, Dr. Kakinda and Dr. Musisi Badru for their knowledge and practical guidance that enabled the successful completion of my course.

I extend my utmost appreciation to all the participants in the study for the unreserved cooperation in facilitating the process of data collection.

I am also deeply indebted to Mr. Piwang Elly, Mrs. Monica Ngabonzira and Mrs. Christine Mugisha for the inspiration, moral and financial support. Special thanks to my daughter, son and rest of the family members for enduring during the course of my study.

I finally thank Ms. Nabbona Molly for manuscripts and typesetting this research to this standard.

May the Almighty God bless and reward you all.

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## ACRONYMS

PAC:	Public Accounts Committee
MoES:	Ministry of Education and Sports
UPE:	Universal Primary Education
SMC:	School Management Committee
DEO:	District Education Officer
CIA:	Chief Internal Auditor
UNICEF:	United Nations Children's Education Fund
OAG:	Office of the Auditor General.

## **ABSTRACT**

The study aimed at identifying the challenges of accounting for the universal primary education capitation grant. The study was carried out in Luweero District and its specific objectives were; to establish the control challenges head teachers face in accounting for the UPE capitation grant, to identify the coordination challenges head teachers face when accounting for the UPE capitation grant and to identify production challenges head teachers encounter in accounting for UPE capitation grant.

The study adopted a cross sectional survey design which enabled the researcher to collect substantial data from cross- section Universal Primary Education Stakeholders in Luweero district. Through this design, the researcher aimed at establishing the control, the coordination and production challenges head teachers face when accounting for the UPE capitation grant. The District Education Officer, Chief internal auditor and cluster chair persons to act as respondents were purposively selected in order to generate the right information. The head teachers and SMC chairpersons were randomly selected because of their automatic qualifications and experiences so as to avoid biases. The instruments used to collect data were questionnaires, interview guides and focus group discussion guide

The study revealed that head teachers of UPE schools encounter control, coordination, and production challenges when accounting for the UPE capitation grant. These include; delays in disbursement, misappropriation, capture, ineffective monitoring and supervision and non functional reward system, The coordination challenges were identified as; lack of commitment, full empowerment and capacity of school communities with local leaders to challenges any misuse of funds. The production challenges were identified as insufficient funding which compromises quality and accessibility of primary education.

The study concluded that, there are control challenges encountered by headteachers when accounting for the UPE capitation grant, There are coordination challenges

which head teachers face when accounting for the UPE capitation grant and there are production challenges head teachers encounter when accounting for the UPE capitation grant which have led to compromising quality and accessibility of UPE program.

The researcher recommended that the district should strengthen the capacities of practicing and newly recruited head teachers through continuous training and effective induction as well as fully empowering the school communities through trainings and clearly spelt out roles with intensive monitoring and supervision by the responsible personnel so as to ensure proper utilization, production and accountability of the UPE capitation grant.

# CHAPTER ONE INTRODUCTION

## 1.1 Historical development of education in Uganda

Western education was introduced in Uganda by European missionaries towards the end of the 19<sup>th</sup> century (Ssekamwa 1997). Formal education was initially funded, controlled and coordinated by missionaries. The government of Uganda did not contribute to the promotion of this education not until the Phelps Commission (1924) convened a study on Educational conditions and needs of Africans through which it made recommendations for improving access and quality of Education. The government of Uganda changed its attitude in 1925 and took over control of the system following external pressure and the 1923 white paper on education in Tropical Africa to invest more in education sector. This was followed by establishment of the department of education for Uganda which was employed by the colonial government to direct and finance the education system. The demand for education radically increased in the 1950s and efforts were made to expand education through building more schools in different parts of the country so as to create more opportunities for the people especially those who had shunned the mission schools in the past (Byaruhanga 2001). Government assumed greater role in the system and this meant greater financial commitment. Educational development continued to be implemented on the basis of Castle commission report after independence. Funding then became a role of the government in partnership with missionaries, private individuals, non- governmental organizations and donors.

The Castle Commission report restricted the expansion of primary education in favor of secondary education. Reforms in the system continued to be made from time to time according to regimes (Odaet1995). Following the repressive Amin and Obote regimes, the government of Uganda retreated from funding and managing primary schools. Parents took over most funding of primary education and on average contributed as much as 73 percent of total school spending by 1991. This affected the production of primary education. The system eliminated the disadvantaged children of poor families from accessing and completing primary education. Many Ugandans remained illiterate with literacy rates standing at only 65 percent with primary education reaching only 50 percent of the age group (Aguti 2004). Both absolute and relative effort to promote education fell in the whole country throughout the 1980s and 1990s yet it is considered as a means of development process by any society and an individual.

## **1.2 The concept of Universal Primary Education**

In 1997 the Uganda government introduced Universal Primary Education (UPE). Right at its inception, the UPE program was faced with a lot of challenges such as inadequate resources and lack of infrastructure. The government and other development partners began offering grants of which the UPE Capitation grant is one of them. Unfortunately after over 10 years, many of the initial challenges to UPE implementation have still remained. The study was done to establish the challenges of accounting for the UPE Capitation grant in Luweero district which was ravaged by war between 1980 -1985.

Due to many challenges facing developing countries, the Jomtein conference of 1990 recommended introduction of Universal Primary Education (UPE) for most of developing countries. It is through this conference that universal basic education was understood and making it free would include children from poor families and thereby perhaps become universal. That is when it was realized that schooling costs for families were a major constraint to achieving UPE and by eliminating direct costs of schooling, families could send their children to schools thus increasing demand UN( 2002). Universal Primary Education is therefore defined as the provision of basic education (primary education) to all Ugandan children of school- going age where the provision should embrace access, equity, quality, relevance and be affordable. MoES (2000). The Jomtein conference of 1990 and Millennium development goals emphasized free and compulsory education as a fundamental human right where responsibility for protecting it rests squarely with national governments and in situations where governments are constrained by lack of resources, international action is required Maikish( 2008).

In response to the above, Uganda government launched a 20 year Poverty Eradication Action Plan and Poverty Action Fund through which primary education was considered as a central component of the strategies to eliminate poverty (Ministry of Planning and Economic Development 1997). Uganda launched UPE program in 1997 following a historic mission of the National Resistance Movement to build a modern state and modern economy. (Makubuya personal communication, January 2000). The program targeted initially four children per



family though did not clearly spell out the strategy for selecting them and instead all the children of school – going age per family were enrolled. So Uganda started the program with a big bang approach of abolishing school fees for all grades in form of capitation grants to the schools and subsequently grants aiding all those schools which could not operate on their own. (World Bank 2004)

Generally the capitation grant is payment per student enrolled and is a 50 percent matching government contribution against the mandated tuition fees paid by parents (Reinikka 2001). The UPE capitation grant is a conditional grant through which the government of Uganda pays annual tuition fees for all pupils in government aided schools. The purpose of the grant is to increase access to primary education by removing the burden on parents of paying school fees and enhancing the quality of education (MoES 2001). The capitation grant is calculated basing on a variable cost of about 4000 Uganda shillings per pupil per year for all government primary schools and a threshold cost for each school of 100,000 Uganda shillings per month for nine months a year (MoES 2003). Unfortunately this capitation grant is looked upon by the parents as the sole cost for educating their children. Its upon this grant that parents shun away from providing their children with the required basics such as exercise books, uniforms and mid-day meals on the pretext that government provides them.

Accountability is giving evidence which shows that resources are being put to good use by the right people to help pupils learn. Accountability generally involves examining the results, output or products of persons entrusted with a given

responsibility and reporting on activities and progress with respect to resources entrusted to a person reporting. Rosensweig (2004) argues that although adequate volume of resources is necessary, the way it is used is vital. Ministry of Education and Sports formulated and disseminated the guidelines for accounting for the UPE capitation grant (see Appendix H). The guidelines require each school to open up a school account whose signatories are the head teacher as a principal signatory, the School Management Committee chairperson and Treasurer through which the district disburses the grant within the 1<sup>st</sup> week of releasing it. The guidelines require each school to have a functional staff finance committee whose key role is ensuring transparency through budgeting for the grant by ensuring 35% is allocated to instructional materials, 20% to co-curricular activities, 15% to management, 20% to contingency and 10% to administration. The guidelines empower the school management committees to approve UPE capitation grant budgets and ensure their implementations and timely submission of accountabilities on quarterly basis ( MoES 2003). The UPE Capitation grant accountability involves multiple stakeholders whose activities require control, coordination and production (Vaura, Kasirye & Akeni 2005)

Control is a management process in which the actual performance is compared with planned performance (Business directory.com.) It involves authoritative or dominating influence over others and adjusting to requirements. It is generally a standard of comparison for checking and authority or power to direct, order, or manage (Frink & Ferris 1998). In other words control involves an intelligence agent who supervises or instructs another agent.

Porter (1975) considers coordination to be synchronization and integration of activities, responsibilities and command or control structures to ensure resources are used efficiently in pursuit of the specified objectives along with organizing, monitoring, and controlling. Coordination is one of the key functions of management.

Production is where educational inputs like students, teachers, instructional materials, school facilities, equipment are transformed through the education process that is current pedagogical methods, school organization, management and monitoring procedure into educational output that is schooling effects like cognitive and non cognitive skills, school benefits, higher productivity and earnings. (Knight and Sabbot 1990)

Since 1997, the government of Uganda disburses the UPE capitation grant from the Ministry of Finance, Planning and Economic Development to schools via districts. The Chief Administrative Officers (CAO) are the chief executives and accounting officers for the districts and therefore responsible for ensuring prompt disbursement of the grant to the schools, proper accountability and control of diversions. The head teachers too are the chief executives and accounting officers for the UPE schools and therefore responsible for prompt disbursement of the grant to respective departments, proper accountability and control of diversions at school level. The school management committees (SMC) are the governing bodies of UPE schools and responsible for ensuring timely accountability of the grant.

Nishimuna et al 2006 however identified that since the inception of UPE policy, no clear policy on roles and responsibilities has been shared by stakeholders yet implementing adequate education policies and ensuring external financing for a long period are essential bases and necessary conditions to achieve the UPE goal by 2015.

### **1.3 Theoretical Background**

This study was derived from the Role theory and accountability theory which were developed by Katz and Kahn during the 18<sup>th</sup> century. The theories examined the linkages between the social organization culture and performances that humans give while engaged in interaction thus describing organizations as "contrived social systems" which are created by people of different perspectives and interests, who require coordinated activities so as to attain valued outcomes (Frink & Klimoski 1998) . Role theory assumes coordination of activities within an organization which require individuals to interact with and depend on each other to accomplish their own assignments. Likewise the UPE program involves a number of stakeholders who must work together to achieve its goals. Accounting for the UPE capitation grant require coordination of all stakeholders' activities so as to acquire valued outcomes. Accounting for the UPE capitation grant too involves a number of stakeholders who are required to work together so as to attain the objectives the grant. The stakeholders have different interests and for that matter, their activities require coordination so as to ensure attainment of accessible, affordable, equitable equality and quality basic education.

#### **1.4 The study context**

Primary education is heavily dependent on the central government although districts are allowed to put some additional resources. However, Luweero district receives insufficient amount of the capitation grant according to its ceiling and has no such additional resources to cover up the gap. This is made worse by delays of disbursement of the grant to the schools and in some cases diverting it. Accounting for the grant is also a big problem as was reported in the New Vision of 2<sup>nd</sup> June 2010 page 29 that head teachers of Luweero district had failed to account for the UPE capitation grant worth 25 million Uganda shillings. Luweero district was listed among the districts which divert funds in the Ministry of Education and Sports report in the New Vision of March 2010. The UPE schools in the district do operate on credit and charge fees for uniforms, development, examinations, lunch, transport and tutoring from parents which is higher than the capitation grant thus contradicting with the aims of the program. This is made worse by the inspectorate and audit departments of the district being understaffed and inadequately facilitated to carry out effective inspection and audit as control measures respectively. Head teachers have shunned away from establishing functional staff finance committees and school management committees which indicate poor coordination on the ground.

According to the Millennium Development Goals, UPE challenge by 2015 concerns what children will have learnt during their education. It is important that pupils'

learning outcomes should attain a suitable standard in order to ensure the actual survival of pupils throughout primary level as well as the sustainability of literacy at adult age. It is alleged however that in terms of production, 90 percent of the first grades realized from Primary Leaving Examinations in 2000 – 2008 in Luweero district come from non UPE schools and 90 percent of the ungraded come from UPE schools indicating that quality education and obtaining minimum learning competences are still challenges. (UNEB PLE reports 2000-2008). This creates a question whether the UPE capitation grant is being put to proper use for the teaching and learning of children in the respective schools, or every key stakeholder is taking responsibility / playing his / her role in controlling, coordinating and production of the grant hence requiring investigation.

### **1.5 Problem statement.**

The UPE capitation grant is expected to enhance accessible, affordable, equitable, and quality basic primary education as prescribed in the UPE capitation grant guidelines of May 2007. And compliance with these guidelines, all school going age children would access free quality basic primary education. The unfortunate reality of today, however is that there are still far too many children in Uganda who are unable to fully enjoy this most basic right. In 2008, out of the entire primary school-going age group of 7.5 million children, more than 430,000 children were out of school (UNICEF2010). And much as Shs500 billion had been disbursed for UPE as Capitation grant for the Financial years; 2009/2010, 2010/2011 and 2011/2012, the quality of primary Education remains wanting and there is no

proper accountability.(OAG report 2012).The report on the “value for money audit” on the management of UPE capitation grant also indicates that despite the investment in the programme completion rate remains below 55% of which children currently enrolled in primary school do not complete the full primary education cycle at all or within the stipulated time while performance of pupils at PLE is still dismal. The analysis of PLE for 2006-2010 revealed that most pupils were passing in Division three and the numbers of failures were more than those who passed in Division one. Nishimura et al 2006 asserted that implementation and transformation of mobilized resources into tangible education achievements are still a challenge. The UPE resources are being captured, misused and not accounted for, resulting into failure to implement and transform them into tangible UPE achievements. A good number of school - going age children have not joined school and those who join have continued to drop out. More so majority of those who have remained in school do not have the competencies they require according to the 2012 Annual learning Assessment report by Uwezo Uganda. Accessibility, affordability, equity and quality have not been achieved and so poverty has continued thus low development. The researcher therefore desired to find out control, coordination and production challenges head teachers encounter when accounting for the UPE capitation grant.

## **1.6 Purpose of the study.**

The study examined the challenges faced by head teachers when accounting for the UPE capitation grant.

### **1.7 Specific objective.**

The study aimed at achieving the following specific objectives;

1. To establish the control challenges head teachers face in accounting for the UPE capitation grant.
2. To identify the coordination challenges head teachers face when accounting for the UPE capitation grant.
3. To identify the production challenges head teachers face in accounting for the UPE capitation grant.

### **1.8 Research questions.**

The study aimed at answering the following questions;

1. What control challenges do head teachers face in accounting for the UPE capitation grant?
2. What coordination challenges do head teachers face in accounting for the UPE capitation grant?
3. What production challenges do head teachers encounter in accounting for the UPE capitation grant?

### **1.9 Scope of the study.**



The study geographical scope was restricted to Luweero district in Katikamu North specifically in Luweero town council and Luweero Sub County.

The study content scope was comprised of establishing control, coordination and production challenges of accounting for the UPE capitation grant.

### **1.10 Significance of the study.**

The findings of the study are likely to be significant to UPE stakeholders in the following ways;

It may provide information to the Ministry of Education and Sports policy makers to formulate a system which is geared at improving on the usage of the UPE capitation grant and accountability.

Similarly, the study is very crucial to the district officials as it may enable them realize each key stakeholder's role and responsibility in the usage of the UPE capitation grant for the good of schools in the district.

The study findings may help head teachers to realize and revive the functionality of the relevant committees for the control and coordination of the UPE capitation grant usage.

The study findings may also help parents and school communities realize and revive their roles and responsibilities in the control, coordination and production of the UPE program.

The study may help school management committees to understand their roles and responsibilities in the management of school funds.

The study findings may also contribute to the existing literature on accounting for school funds which may be used by scholars at various levels.

The study is a requirement for the researcher to obtain a Masters' degree in Educational Foundations (Administration and Planning)

## **CHAPTER TWO**

### **LITERATURE REVIEW**

#### **2.0 Introduction**

This chapter reviews studies which were carried out on challenges of accounting for the conditional grants disbursed to educational institutions. The study literature was reviewed under the titles which correspond to the study objectives which include control, coordination and production challenges head teachers face when accounting for the UPE capitation grant

## **2.1 Theoretical Review.**

This study anchored in two theoretical orientations: The role theory and accountability theory analysis to investigate the challenges of accounting for the UPE capitation grant. This study derived from the Role theory and accountability theory which were developed by Katz and Kahn during the 18<sup>th</sup> century describing organizations as "contrived social systems" in other words being created by people of different perspectives and interests, who require coordinated activities so as to attain valued outcomes (Frink & Klimoski 1998) . The theory assumes coordination of activities within an organization which require individuals to interact with and depend on each other to accomplish their own assignments. The researcher used role and accountability theories because accounting for the UPE capitation grant is a role of the district administrators (CAO and DEO), the head teacher, parents and the school Management committee who must depend on each other to realize the objectives of the capitation grant. However role theory has been criticized for rationalizing the socialization process of role learning or role acquisition in which people learn what behaviors are expected in specific roles for example schools, churches, families and social institutions help model appropriate and acceptable

behaviors that are learned by individuals. Critics also argue that this is merely a way of indoctrinating people to accept, behave and enact according to social norms and values without questioning them, which can lead to perpetual oppression of some groups of individuals. Likewise School Management committees are empowered by the Education Act 2008 to govern their schools according to the UPE policy which in most cases is not in their interest.

The researcher speculated a possibility of head teachers having a challenge in involving various parties in the management of school funds, particularly in accounting for the UPE capitation grant probably due to the differing interests of stakeholders together with the policies in place.

Both theories place a great deal of emphasis on interpersonal relationships through interdependencies on a regular basis which develop certain patterns referred to as norms. Norms develop around the appropriate division of labor and activities referred to as roles which are developed and maintained primarily to make working together a lot easier and pleasurable. However critics of role theory argue that it is weak when it comes to motivational aspects of behavior. It does not explain very well why people enact expected behaviors or not. It also reifies social ideologies into concrete realities and calling them roles. The role theory merely perpetuates so-called normative behavioral expectations with a feeling that majority of people agree with such position. More so the socialization process as depicted by role theory lacks comprehensiveness, human agency is not sufficiently addressed and promotes the notion of segmented rather than enfolded

occupations. But theory of governance and accountability focuses on participation as a mean of success for specific kinds of projects and programmes in favourable circumstances, but unsuitable for many others (E.A.Brett 2010).

This implies that each stakeholder has a role to play in order to realize the objectives of the UPE capitation grant which may not be the interest of all most especially those who serve voluntarily. The questions in the mind of the researcher were; Are the head teachers of UPE schools interacting freely and fully involving the various stakeholders in accounting for the UPE capitation grant, and if they do, what are their control challenges? Do school management committees and school communities play their role in the school effectively, if they do, what coordination challenges do they encounter? Is the UPE capitation grant realizing its objectives and if so, what are its production challenges? The researcher hypothesized that the answers to those questions would illuminate possible challenges of accounting for the UPE capitation grant.

In this study, the researcher considered compliance to the UPE capitation grant objectives as independent variables and challenges of accounting for the UPE capitation grant as dependent variables under the following conceptual model.

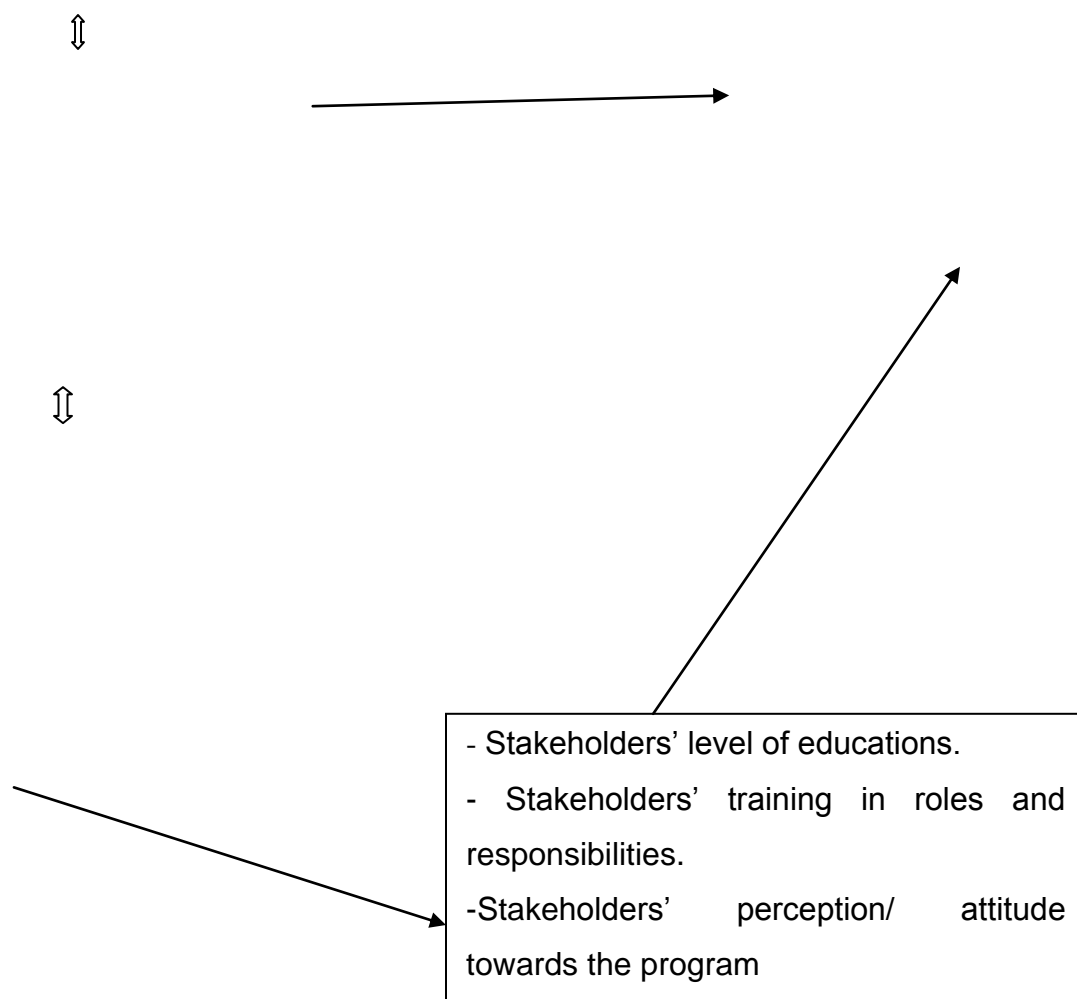
**2.2 Conceptual frame work showing the relationship between independent variables and dependent variables.**

Dependent variable

- |  |
|--|
| <p><b>Control challenges</b></p> <ul style="list-style-type: none"> <li>▪ UPE capitation grant guidelines awareness</li> <li>▪ Insufficient auditing</li> <li>▪ Insufficient monitoring.</li> <li>▪ Ineffective punishment and reward system.</li> </ul> |
|--|

Independent variable

- |   |
|---|
| <p>Compliance with the objectives of UPE capitation grant;</p> <ul style="list-style-type: none"> <li>▪ Quality education</li> <li>▪ Equity</li> <li>▪ Accessibility</li> </ul> |
|---|



The above figure gives a conceptual framework of the relationship between the variables in this research.

The conceptual framework reveals that the UPE capitation grant is supposed to enhance quality , equity , accessible , relevant and affordable primary education to all school-age going children by ensuring the day to day running of schools. The

success of the program is enhanced by effective control, coordination and production of the UPE capitation grant which on the other hand is affected by intervening factors which include stakeholders' level of education, training in their roles / responsibilities and their perception / attitude.

### **2.3 UPE Capitation Grant Accountability Control Challenges**

The study is closely related to McGregor's theory X (1992) which represents people's distastefulness towards work with little desire for responsibility hence prompting direction and control. This gives an important implication that people have low self drive and must be controlled and directed in order to realize the goals of the program. The UPE capitation grant accountability too involves a pattern of many players who must be directed and controlled. The researcher so desired to find out whether there was an effective control system in the utilization and accounting for the UPE funds.

Frink & Klimoski(1998) observe that accounting for funds involve an actor or agent or focal person in a social context who potentially is subjected to observation and evaluation as processes of control by some audiences and one's self. This is much related to the system in Uganda where head teachers of UPE schools are the schools' accounting officers and are subject to monitoring and evaluation by key stakeholders such as the parents, foundation bodies, ministry of education and sports, ministry of Finance, planning and economic development, ministry of local government and president's office (MoES 2004) The UPE capitation grant is a

national program that uses district offices as distribution channels through which the Chief Administrative officer / Town clerk and the School Management Committees are responsible for controlling the UPE capitation grant utilization. This gives an implication that in order to realize accessibility, equity and quality of UPE through the capitation grant, every stakeholder should play his role effectively. The researcher therefore set out to investigate whether every stakeholder plays his role effectively.

According to Abblo & Reinikka (1998) implementing adequate education policies and ensuring the external financing for a long period (including the financing of operating expenses) are obviously essential bases and necessary conditions to achieve the UPE goal by 2015. Wong & Guggenheim (2003) however observed that decentralization system has failed to achieve the goal of making local governments more responsive and accountable. Instead the top officials and politicians who are supposed to act as the intelligence agent do exploit the opportunities offered by decentralization to promote their own commercial activities. This is similar to the situation in Uganda where local governments have many political leaders with differing personal interests. Reinnika & Svensson (2006) observed that many districts divert UPE money to fund other projects unrelated to education service delivery. The delays of disbursement, diversions and capture of the grant constrain school budgets and has created running of schools on credit. This implies that there is a possibility of corruption, misappropriation and capture of the grant at all levels in local government which may antagonize control of accountability. The researcher thus set out to



investigate how head teachers manage observing the UPE capitation grant guidelines and the stakeholders' differing interests when accounting for the UPE capitation grant.

According to the Public Finance Act 1964, the public accounting system should provide timely information about actual spending on various budget items and programs. Abblo & Reinikka (1998) however observe that this is not often the case in many low income countries. Information about central disbursements of the UPE capitation grant to districts is not always published in time. Melissa (1998) adds that if published, publications are made in bulk. And such publications are not accessible to the rural areas and where they are, they are expensive. The bulk information is impossible for a person in community to identify a particular school's allocation thus providing a platform for misuse by the focal persons. This implies that there is a possibility of misuse of the grant by head teachers at school level due to possible inability of the community to access timely information concerning disbursement of the grant to their schools. The researcher thus set out to find out how effective is the dissemination of information to the communities concerning the UPE capitation grant disbursements to the schools.

The Public Finance Act 1964 and the Local government financial and accounting regulations assert that the grant should be accounted for quarterly. However few schools adhere to that requirement due to the intelligence agents' negligence and on the other hand lack of accounting skills among head teachers and those who have the authority to spend educational funds. (Olembo1992). Moreover standard

mechanisms for accountability such as elections, audits and performance benchmarking often do not work well in environments where knowledge and information are scarce, open elections are unfamiliar or rare and clarity about performance standards is lacking. This has initiated focal persons like head teachers of UPE schools to shun away from transparency, integrity, consultation, participation and accountability mechanisms that can link them with their school communities with ease as suggested by Gabarro (1987). This gives an implication that head teachers possibly delay to account for the grant and it prompted the researcher to investigate how easily and timely the accountability for the capitation grant is made and submitted.

The government of Uganda established various expenditure tracking and reporting systems of which the most important one happens to be audit, to audit public expenditure and report to the Public Accounts Committee of the parliament for review and scrutiny of the veracity of such expenditures. The objective of audit is to curb malfeasance in public expenditure and thus ensure corruption free and a result - based outcome of public finance. Khan<sup>2</sup> & Chowdhury (2007) however observed that inspite of increased budgets of supreme Audit Institutions such as Auditor General of the Republic of Uganda, the impact on corruption control and service delivery tend to remain somewhat uneven. Its capacity to curb corruption and improve service delivery depends on the range of issues some of which are outside the control of the Auditor General of the Republic of Uganda itself and this involve the overall socio- political governance environment within which audits are undertaken. At district levels too, the internal audit departments are understaffed

and less facilitated to carry out effective auditing. This gives an implication that the audit carried out could be not so effective. The researcher thus set out to find how effective auditing of the UPE capitation grant was being carried out.

Mitchel (1993) suggests that for accountability to have an influence on behavior. There needs to be an associated reward or punishment system which makes the evaluations meaningful to the agents. The researcher therefore believed that an effective reward or punishment system plays a very important role on the focal person's behavior. This gave an implication that for the grant to be effectively utilized and properly accounted for, there must be an effective punishment and reward system within the school administrators' working pattern. This prompted the researcher to find out whether there was a reward or punishment system within the head teachers' operating system and how effective it was being applied.

Corruption fails control systems established. Abblo & Reinikka (1998) note that African developing countries have systematic corruption where there is lack of trustworthy legal machinery that can investigate and enforce rules. The complexity of tasks performed by typical public sector unit and its information advantage relative to the users of public services make it nearly impossible to design legal and accounting measures to address all types of misuse and thus to curtail less obvious cases of mismanagement. This implies that corruption is possibly evident at district level and could be altering realization of the UPE capitation grant's objectives. The researcher thus desired to find out if systematic corruption applies to Uganda's UPE program control system.

## **2.4 The UPE Capitation Grant Accountability Coordination Challenges**

Katz & Kahn (1978) identified that modern work organizations involve many stakeholders with differing perspectives and interests that need proper representation in the agent's / focal person's activities which require coordination. And that coordination of activities within an organization requires interaction and dependence on each other to accomplish given assignments. The UPE program similarly involve multiple stakeholders, partners and players whose activities require coordination at every level to enhance active participation, proper planning, efficient management, transparency and accountability. (Bitamazire 2010) This gives an implication that the UPE programme too involves various stakeholders who should work together voluntarily and depend on each other for the realization of the grant's objectives. The researcher therefore sought to find out whether various stakeholders were willing and being fully involved in the utilization and accounting for the UPE capitation grant.

The UPE program is managed in a decentralized system through which powers are transferred to lower levels of authority. Kiyaga (2005) however argues that this does not necessarily mean that operations are more efficient, transparent and accountable or that people at the local level have more say in matters that affect them. In fact it is believed that if decentralization is not properly handled, chaos, frustration and wastage of resources may result. Porter (1975) further suggests that the most important assignment any school board member has is to understand

and be able to hold the school personnel accountable for executing the basic functions of elementary education consistent with ever changing social-economical conditions. However citizens cannot participate in public affairs, even over matters that affect them directly unless they are empowered and their freedom of choice and action is expanded to enable them to have more control over resources and decisions that affect them. Tungodden (2005) however identified insufficient local empowerment as a leakage in the system which has initiated low commitment amongst stakeholders thus failing to demand accountabilities. This gives an implication that the stakeholders who most especially offer voluntary services could be not so well conversant with their roles and responsibilities. The researcher therefore sought to find out whether the lower level authorities (staff finance and school management committees) are fully empowered to execute their roles and responsibilities.

Munene (2006) observed that one of the management assumptions that UPE makes is the active participation in the administration of the scheme by the community that each primary school serves. Unfortunately, the perennial problem facing people at grassroots is that their lack of organization almost always exposes their agenda to risk of elite capture. Marginson & Winzen (October 2007) add that the open method of coordination evades accountability arrangements whereby it creates an insulated deliberate policy process favoring a closed group of officials, politicians and socio-economic elites which is however not intentionally so designed but resulting from the challenges coming forward with governing complex systems that require implementing education policies which are essential for

achieving the UPE goal by 2015. Referring to the above background with Uganda's political climate, the researcher believed that active participation in the administration of the UPE scheme by the community of each school was a challenge. Stakeholders whose services are voluntary could be possibly reluctant in executing their duties. Therefore the researcher desired to find out whether the school management committees and school staff finance committees do participate actively in planning and accounting of the UPE capitation grant.

And in order to realize the aims of the UPE capitation grant, all stakeholders are given roles and responsibilities which require compliance to the program policy. Development goals cannot be realized unless effective mechanism are in place to prevent corruption, abuse of office and other mal practices and unless citizens are involved in making decisions over their local development agenda.(Kiyaga 2005) Avenstrup, Liang & Nelleman (2004) however observed a wide spread institutional capacity for coordinating use and accountability of public funds lacking among various stakeholders. A 2009 report by the Dutch agency SNV showed that School Management committees are ineffective. It was again echoed by the 2012 Judicial Commission of inquiry report which explained that SMCs have challenges of poor education levels of some committee members. Other challenge include lack of facilitation and motivation, which compromise their capacity to monitor what goes on at schools and ensure value for UPE resources. Parents' communities and local leaders have neglected their role of supervising and monitoring due to lack of confidence and capacities to challenge head teachers of UPE schools about the misuse of funds (MoES 2004). Reinikka & Svensson (2006) further observed that

the audit reports and legal procedures which various stakeholders would base their accusations of defaulters are often difficult for non specialists to interpret and therefore go unnoticed unless the commissioning agency acts on them. This implies that the parents and school communities could be ignorant about their roles and responsibilities. The researcher thus sought to find out whether the parents, school communities and school management committees are aware of their roles and responsibilities in accounting for the UPE capitation grant.

## **2.5 The UPE Capitation Grant Production Challenges.**

Bruns, Mingat, & Rakotomalala (2003) argue that the UPE capitation grant input to the schools is inadequate. The UPE capitation grant formula of 5000 Uganda shillings for grades P1 to P3 and 8100 Uganda Shillings For grades P4 to P7 per financial year grossly underestimates the cost of providing scholastic materials and maintaining physical facilities. The fund is boxed leaving out a lot of unfinanced areas. It is swallowed by high running costs of utilities and fuel especially for urban schools. Renikka (2001) argues that on addition to the fund being inadequate, the inflation erodes its real value resulting into financial constraints which create inadequate management of local resources for primary education. Financial constraints similarly affects performance at school level as well as local compliance with a central policy for example lack of finance or delay of capitation grant causes incapacity at the school level to comply with the guidelines for the usage of the grant. It is also important to note that many pedagogical activities are foregone due to capitation grant being inadequate. Aguti (2002) also argues that

there are fears that the massive numbers in schools without commensurate expansion in facilities such as teaching / learning materials may have compromised the quality of education. With the above background, the researcher believed that the UPE capitation grant could be inadequate to meet the day to day running of schools and therefore decided to investigate how head teachers were meeting the whole day to day running of schools.

The UPE capitation grant attracted many children to join schools on the pretext of not paying anything thus hiking school enrolments. Stasavage (2004) further argues that while increase in enrolments and education spending in Uganda are impressive and a greater share appear to be reaching local primary schools, increases in spending in particular does not automatically imply a proportional improvement in delivery of services. There is a low internal efficiency and quality of education. For example, 22% of children that enrolled in 1997 in Uganda managed to survive to primary 7 in 2003. This implies that the grant could be attracting many school age going children to join school who along the cycle seem to drop out. The researcher therefore set out to find out whether the UPE capitation grant was having any effect on the number of children and their retention in the schools.

Nishimura et al (2006) argue that although adequate volume of resources is necessary, but the way they are used is also vital. Issues regarding the implementation and transformation of mobilized resources into tangible education achievements in broad sense are still a challenge, whereas it's important that pupils learning outcomes should attain a suitable standard in order to ensure the



actual survival throughout primary level as well as the sustainability of literacy at adult age. However, accessibility and quality are still a challenge. EFA Report (2006) observed that school today does not seem to solve the problem of achieving literacy despite the UPE capitation grant disbursed to schools. And since the introduction of UPE in Uganda, it has been observed that the performance on the two skills (numeracy and literacy) has been poor. This raised a concern of many stakeholders and even led to the suggestion of mid primary national exams, an event which did not take off due to lack of funds. Musoke (September, 15<sup>th</sup> 2010 ) too observed a general decline in the quality of education in primary schools, a high dropout rate, low survival rate and low completion rate in the country. This implies that the quality of education being offered could be compromised by possibly the pretext that the programme was completely free of charge. The researcher thus set to find out whether the UPE capitation grant was having any effect on the quality of UPE.

# CHAPTER THREE

## RESEARCH METHODOLOGY

### 3.1 Introduction.

In this chapter, the researcher presents the methodology adopted for the study. The researcher describes the research design, area of study, the study population and sample, the sampling procedure, data collection methods, data collection instruments, data quality control, data collection procedures and data analysis and ethical considerations.

### 3.2 Research Design.

The study employed a descriptive cross sectional research design. This design sought to help establish the challenges head teachers face in accounting for UPE capitation grant. This means a scientific method which involves the observing and describing a behavior of a subject without influencing it in any way. Amin (2006). The study adopted a mixture of qualitative and quantitative research approaches. Triangulation of these two approaches subsequently helped to generate both quality and quantity rich information about the subject that was under study. This design was selected for the reason being that it would facilitate a cross-examination of the variables and capture views and opinions of respondents with regard to challenges of accounting for the universal primary education capitation Grant.

### **3.3 Study population**

The study population comprised of 225 head teachers, 225 School Management Committee (SMC) chairpersons, 10 cluster chairpersons, chairperson of primary head teachers Association, the District education officer and the District chief internal auditor. Head teachers were selected because they are the accounting officers of schools and do report to the District Education Officer. SMC chairpersons were selected because they were empowered to oversee activities carried out in the schools (Education Act 2008). Cluster chairpersons are head teachers' leaders at cluster level and the chief Internal Auditor is supposed to ensure that the UPE capitation grant is put to proper use and accounted for effectively.

### **3.4 The study sample**

Luweero town council and Luweero Sub County in Luweero district were identified as the study areas since they were adequately representative of both rural and urban UPE schools. A sample of 44 out of 50 head teachers of UPE schools, 44 out of 50 SMC chairpersons, all the cluster chairpersons in the district, the district education officer and the chief internal auditor were sampled for the study. A total of 100 respondents were requested to provide the required information on Challenges of accounting for UPE capitation grant. The above samples happened to be more than half of the population size of head teachers and School Management Committee chairpersons of UPE schools in Luweero town council

and Luweero sub-county. These samples were based on the sample requirements for given populations prescribed by Krejcie & Morgan table of samples (1970). See (Appendix F)

### **3.5 The sampling techniques**

Purposive sampling and random sampling were adopted to achieve the desired study sample. Purposive sampling was used to select particular respondents on the basis of their expertise and capacity to generate the required information as suggested by Amin (2005). The District Education Officer, Chief Internal Auditor and cluster chairpersons were purposively sampled because they are resourceful persons and are representatives of the district administrators who guide and supervise school administrators in utilization and accounting for the UPE capitation grant. Then random sampling technique was used to select head teachers and their respective SMC chairpersons who were automatically qualified and experienced so as to eliminate biases.

### **3.6 Data collection instruments**

The instruments used in the study included questionnaires, interview guides and focus group discussion guide.

## Questionnaire

Questionnaires seek to establish the relationship between two or more variables Amin(2005). They were used to generate information from head teachers who filled them at a time of their convenience. This was done to encourage honesty of responses as questionnaires offer greater assurance of anonymity. The questionnaires were opted for because they could collect information from a large sample within a short time. They included multiple alternative choices mainly for ticking the most appropriate and open ended to get extra information from respondents. (Appendix A)

## Interview

Interviews are oral questionnaires that gather data in an interactive way Amin (2005). Interview guides were used to obtain detailed explanations from SMC chairpersons, the District Education Officer and the Chief Internal Auditor because they directly engage in the actual follow up on how the UPE capitation grant is accounted for. The use of interviews on SMC chairpersons was based on discovery that they were not able to respond to questionnaires as established during the pilot study and basing on what Amin (2005) established that they are very flexible in extracting information from respondents of whatever age or intellectual ability. The interview was opted for use on the District Education Officer and Chief Internal Auditor so as to access a range of sensitive and useful in-depth information that would be difficult to obtain by any means as established by Amin (2002). They contained unstructured interviews that aimed at facilitating a deeper probe of the subject of inquiry. (see Appendix B,C,D)

## Focus group discussion.

In this method a discussion guide was made. The researcher discussed with cluster chairpersons purposely to obtain in-depth information on challenges of

accounting for the UPE capitation grant because they represent head teachers in their clusters on the head teachers' executive of the district and are well informed about head teachers' experiences as suggested by Krueger (1988). This instrument was appropriate because the researcher was able to get first hand information some of which had not been given by the respondents. (Appendix E)

### **3.7 Validity of Instruments**

Validity of a research instrument refers to the degree to which the instrument measures what it is intended to measure. (Golafshani 2003). According to Amin (2005) validity of the research instrument refers to the appropriateness of an instrument in measuring what the researcher intends to measure.

The validity of the questionnaires and interview guides was achieved by first of all discussing them with the supervisors who evaluated the relevance of the items to the stated objectives of the study.

The researcher also ensured content validity of the instruments by making sure that items conformed to the study's conceptual framework and research questions.

Another measure was that the researcher ensured that in advance of fieldwork that the results that could be obtained from the questionnaire tallied well with those from the interview schedule and that items in either instruments were free of bias. The researcher also ensured that extraneous variables that would affect the results

of the study were controlled in the process of constructing the instruments. This was achieved by a careful and critical examination of the items that made up the instruments.

The researcher also ensured in advance of field work that results that could be obtained from the questionnaire tallied well with those from the interview schedule and that items in either instruments were free from bias.

Finally the researcher looked at those items on the questionnaires and interview schedules that were rated as so relevant and relevant by critical assessors, retained them and used the content validity index (CVI) to compute their validity using a formula below;

$$(CVI) = \frac{\text{Number of items rated as relevant}}{\text{Total number of items in the questionnaire}}$$

A content validity range of 0.75 was achieved from the head teachers' questionnaire and SMC chairpersons' interview schedule and a content validity of 0.77 from the DEO's and Chief Internal Auditor was achieved. Accordingly, since both results were above 0.7, the instruments were considered valid Amin (2005) (see Appendix G).

### **3.8 Reliability of Instruments**

Reliability refers to the consistence of an instrument in measuring whatever it is intended to measure (Amin 2005). This means that the degree of consistency is

demonstrated in the study. In other words it is dependability of an instrument or procedure in obtaining information.

The reliability of the instruments was established using Conbrach's alpha.

$$\text{Formula X} = \left\{ \begin{array}{l} \underline{K} \\ K-1 \end{array} \right\} \begin{array}{l} 1-SD^2 \\ SD^2 \end{array}$$

Where K = Number of items in the questionnaire.

$1 - SD^2$  = Sum of variance of individual items.

$SD^2$  = Variance of all items in the questionnaires.

10 head teachers, 10 SMC chairpersons and 4 cluster chairpersons from two other sub-counties were asked to respond to the questionnaire and interview schedule respectively. Their responses were later entered into the SPSS data package to compute Cronbach's Alpha for coefficient. The results gave the reliability of 0.75 on head teachers' questionnaire and 0.75 the SMC chairpersons' interview schedule (see Appendix G)

The results gave a reliability of 0.75 on both head teachers' questionnaire and SMC chairpersons' interview guide and, 0.70 on DEO's interview schedules. Thus the instruments were found reliable and suitable for the study. (Appendix G)



### **3.9 Research procedure**

An introductory letter was obtained from the School of Education to help the researcher access the respondents. Further permission sought from the District Education Officer to administer the questionnaires during the head teachers' general meeting to facilitate timely collection of information from head teachers. Appointments were also fixed with the cluster chairpersons for the focus group discussion, the District Education Officer and Chief Internal Auditor for the interviews. Special appointments were also fixed with School Management Committee Chairpersons through their respective head teachers.

The researcher later conducted a discussion with the cluster chairpersons according to the appointment that had been fixed. They were first of all divided into two groups. The groups were given a similar task to discuss the challenges incurred in accounting for the UPE capitation grant. Each group made a presentation and later ideas were merged.

A suitable time for holding the face to face interviews was also agreed upon between the researcher and interviewees; The District Education Officer, the Chief Internal Auditor and the School Management Committee chairpersons. A separate interview schedule was made available for recording each respondent's views by the researcher as a measure to guard against omission of vital information due to possible forgetfulness on part of the interviewer. Interviews were carried out to

ensure in-depth accurate investigation and to facilitate a comparison between the information from all the head teachers.

The research question one aimed at getting information on control challenges Head teachers face when accounting for the UPE Capitation Grant. The information was obtained by administering questionnaires to Head teachers of UPE schools in Luweero Sub County and Luweero Town council. Interviews were also conducted with SMC chairpersons of UPE schools in Luweero Sub County and Town Council, the District Education Officer and Chief Internal Auditor. A focus group discussion was further held with Cluster chairpersons of the District to obtain more information on research question 1 (one). Quantitative results obtained from Head teachers were analyzed statistically and presented in form of tables whereas qualitative information on this research question was categorized into themes and interpreted narrative.

### **3.10 Data Analysis**

The data from different respondents was properly edited and categorized for analysis and later analyzed. Descriptive statistics were used in data analysis. Responses from open ended questions were categorized, coded and analyzed using the statistical package for social sciences (SPSS). Computer programmes frequency counts and score tables were then drawn with varying percentages calculated. Interpretations and conclusions were made depending on the occurrences on each item.

The qualitative data obtained was categorized into themes, then analyzed and reported. Respondents' views, statements and suggestions were fully utilized to represent the findings.

### **3.11 Ethical Considerations.**

The researcher sought respondents' consent in advance of field work. All respondents were accorded due respect. Care and confidentiality were employed to ensure smooth working relationship with the respondents. A lot of care was exercised to avoid suspicion which is inconsistent with research ethics. Data was collected at the convenience of respondents as agreed. The report is to be disseminated to all the concerned bodies after accomplishment of the research.

## CHAPTER FOUR

### 4.0 DATA PRESENTATION, ANALYSIS AND INTERPRETATION

#### 4.1 Introduction

In this chapter, the study findings are presented under themes which correspond to the study objectives namely; Control, coordination and production challenges of accounting for the UPE capitation grant.

**Table 1 Respondents' background information**

		Head teachers		SMC chairpersons	
		Frequency	Percentage	Frequency	Percentage
Sex	Male	21	52.5%	40	91%
	Female	19	47.5%	4	9%
<b>Total</b>		<b>40</b>	<b>100%</b>	<b>44</b>	<b>100%</b>
Age	30 - 35	3	7.5%	03	7%
	36 – 40	11	27.5%	07	16%
	41 - 45	12	30.0%	15	34%
	46 - 50	13	32.5%	10	23%
	Above 50	1	2.5%	09	20%
<b>Total</b>		<b>40</b>	<b>100%</b>	<b>44</b>	<b>100%</b>
Highest level of education	PLE			9	20%
	Secondary			20	45%
	Certificate	1	2.5%	9	20%
	Diploma	28	70.0%	5	12.5%
	Degree	8	20.0%	1	2.5%
	Post graduate	3	7.5%		
<b>Total</b>		<b>40</b>	<b>100%</b>	<b>44</b>	<b>100%</b>
Working experience	Below 5 years	3	7.5%	29	65%
	6 -10 years	10	25.0%	15	35%
	11-15 years	13	32.5%		
	16-20 years	4	10.0%		
	21-25 years	8	20.0%		
	26-30 years	2	5.0%		
<b>Total</b>		<b>40</b>	<b>100.0%</b>	<b>44</b>	<b>100%</b>

The table above shows background information of head teachers and School Management Committee chairpersons. It reveals that female head teachers are slightly fewer than the male head teachers. Most head teachers are between 36 years and 50 years. Majority head teachers are diploma holders. This indicates that the minimum qualification for one to head a primary school is Diploma. Most SMC chairpersons are male and majority attempted secondary. This shows that there are no specific qualifications required for one to be a member of a school management committee. A big number of the SMC chairpersons served in that position for at least 5 year. This shows that term limit for SMCs is not taken seriously.

#### **4.2 Research question one: What control challenges do head teachers face when accounting for the UPE capitation grant?**

Head teachers in the questionnaires were asked whether they were aware of the UPE capitation grant guidelines. Their responses revealed that they were all aware of the UPE capitation grant guidelines and they listed them as indicated in figure 1 on page 43.

The head teachers were asked whether they find it easy to account and make timely submission of the accountability for UPE capitation grant. Their responses were reflected in table 1 below

**Table 2: Responses of head teachers on the ease / timely submission of accountability for UPE capitation grant**

		Freq	Percent
Are you aware of the UPE capitation grant guidelines?	Yes	40	100%
	No	0	
Do you follow those guidelines when accounting for the UPE capitation grant?	Yes	38	97.4%
	No	1	2.6%
Total		39	100.0%
Do you find it easy to account for the UPE capitation grant?	Yes	30	75.0%
	No	10	25.0%
Total		40	100.0%
If yes did you receive any prior training?	Yes	26	86.7%
	No	4	13.3%
Total		30	100.0%
Do you make timely submission of the UPE capitation grant accountability?	Yes	24	60.0%
	No	16	40.0%
Total		40	100.0%

Source: Primary Data:

As revealed in table 2, all the head teachers were aware of the UPE capitation grant guidelines and mentioned them as shown in figure 1 (see page 43). 38 (97.4%) head teachers reported that they follow those guidelines when accounting for the UPE capitation grant. 2.6% of head teachers reported that they don't follow those guidelines when accounting for the UPE capitation grant. 75% of head teachers reported that they find it easy to account for the UPE capitation grant. 25% don't find it easy to account for the UPE capitation grant. 86.7% of the head teachers who find it easy to account for the UPE grant reported that they received

prior training in accounting for funds and 13.3% did not receive any training. 60% of head teachers revealed that they make timely submission of the UPE capitation grant. 40% reported that they don't make timely submission of the accountability.

The table therefore reveals that much as all head teachers are aware of the UPE capitation grant guidelines, some even got prior training in accounting for the grant and therefore find it easy to account for the grant but don't make timely submission of the accountability. This shows a weakness in control and coordination.

Of the 40% head teachers who confessed not to be making timely submission of the accountabilities, when asked why timely submission was impossible, they gave the following reasons;

43.75% attributed it to delay of issuing receipts by suppliers, 37.5% attributed it to having transport problems to the district and 18.75% attributed it to having heavy workload.

The head teachers were asked to give the UPE capitation grant guidelines if they were aware of them. Their responses are shown in the figure below;

**Fig...1: The UPE Capitation Grant guidelines as listed by head teachers.**

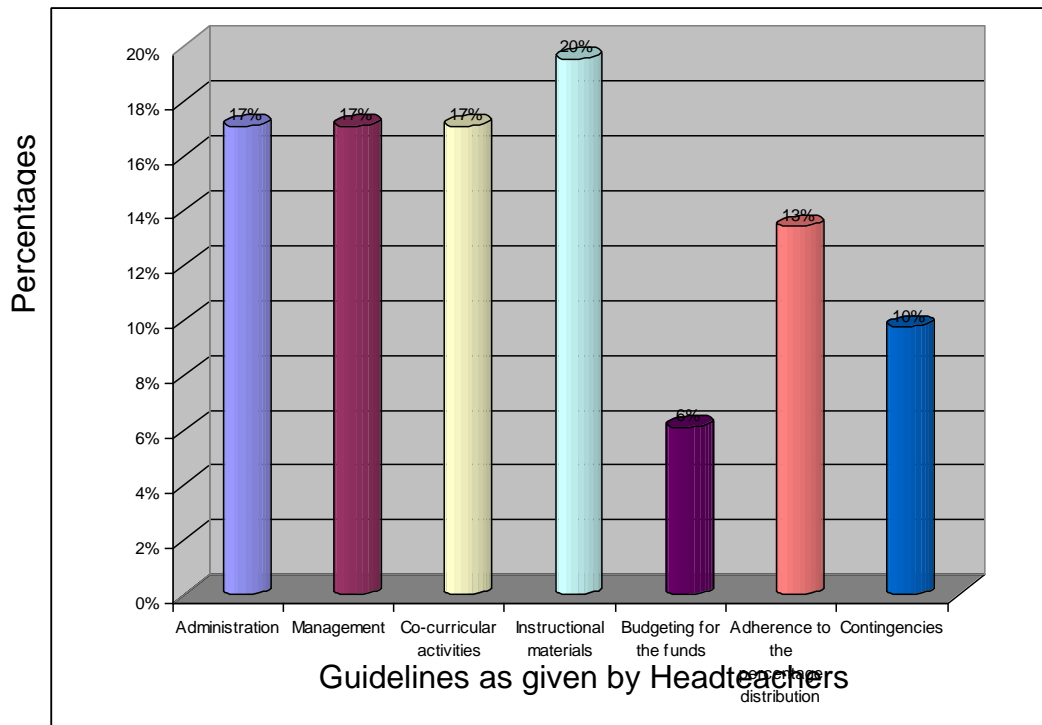


Figure 1 reveal that 17% of head teachers who were aware of the UPE guidelines gave administration, management and co-curricular activities as guidelines of accounting for the grant, 20% gave instructional materials, 6% gave budgeting for the capitation grant and 13% gave adherence to the percentage distribution as guidelines.

From the focus group discussion held with the cluster chairpersons regarding how head teachers accounted for the capitation grant, they revealed that some head teachers do not make timely submission of the UPE capitation grant accountability and they attributed it to lack of accounting skills by the new head teachers in the



system, misappropriation of the grant by some head teachers and negligence of some.

From the interview held with the District Education Officer and the Chief Internal Auditor regarding head teachers' awareness of the UPE capitation grant guidelines and their satisfaction to the way they account for it, they revealed that head teachers are aware of the guidelines since everyone is given a copy of the operational guidelines. On the issue of satisfaction with the way head teachers account for the grant, the District Education Officer and Chief Internal Auditor gave responses below;

DEO *"Most head teachers are reluctant to make timely accountabilities"*

CIA *"There are delays in accounting for the grant and head teachers still have problems in documentation"*

With the above responses, it indicated that much as head teachers claim to be aware of the UPE capitation grant guidelines, most of them don't make timely accountabilities for the UPE capitation grant.

Head teachers were further asked whether the UPE capitation grant was being audited effectively as a control measure. Their responses were noted in the table 2 below;

**Table 3: Head teachers’ response to how effective the UPE capitation grant is audited:**

		Freq	Percent
Is this UPE capitation grant audited?	Yes	40	100.0%
Total		40	100.0%
Are you given reports after auditing?	Yes	18	45.0%
	No	22	55.0%
Total		40	100.0%
Is there any penalty for one who fails to account?	Yes	38	95.0%
	No	2	5.0%
Total		40	100.0%

*Source: Primary Data*

Table 3 show that all the head teachers who responded concerning whether auditing of the UPE capitation grant is done revealed that it is carried out. 45% of the head teachers reported that they are given reports after auditing 55% of head teachers reported that they are not given reports after auditing. 95% of head teachers reported that there are penalties for one who fails to account. 5% reported that there are no penalties for those who fail to account. Of the 95% head teachers who reported that there are penalties when asked the penalties given, they stated them as following:

1 (2.6%) head teacher gave demoting, 19 (50%) gave with holding the next release, 14 (36.8%) gave referring to the district PAC and 4 (10.5%) gave refunding the money as penalties given.

From the interview conducted with the chief internal auditor concerning how audit is carried out, it was that auditing is carried out at least twice in a year and that reports are given, see chief Internal auditor's response;

*“quarterly reports or special audit reports in case of special investigations are given”*

From the interview conducted, a similar question was put to SMC chairpersons concerning whether they were made aware whenever their schools were being audited and 35 (79%) SMC chairpersons said they are not made aware. 9 (21%) SMC chairpersons said they are made aware only in cases of special audit. The findings indicated a loophole in giving reports after audit of the UPE capitation grant.

A similar question concerning measures taken to head teachers who delay and those who completely fail to account, was put to the District Education Officer and Chief Internal Auditors, they both revealed that there were penalties given to those who fail to account. See Chief Internal Auditor's response:

*'recommendations are made not to release more funds before accounting for previous releases, produce accountabilities or else failure may result into refunding the money'*

From the focus group discussion held with the cluster chairpersons concerning the control measures put in place to ensure proper accountability for the UPE capitation grant, they mentioned the following.

- C1 *"head teachers are given deadlines for submitting the accountability"*.
- C2 *"refresher course some times are provided to equip them with skills"*.
- C3 *" Auditors sometimes come to schools to audit this money"*.
- C4 *"Sometimes head teachers who do not account for the money are not given next releases"*.

From the focus group discussion, held concerning how the control system worked, it was revealed that the system is not so effective due to corruption. From the findings, the researcher established that there was a control system which included auditing and giving penalties to the defaulters though the system is not so effective due to corruption.

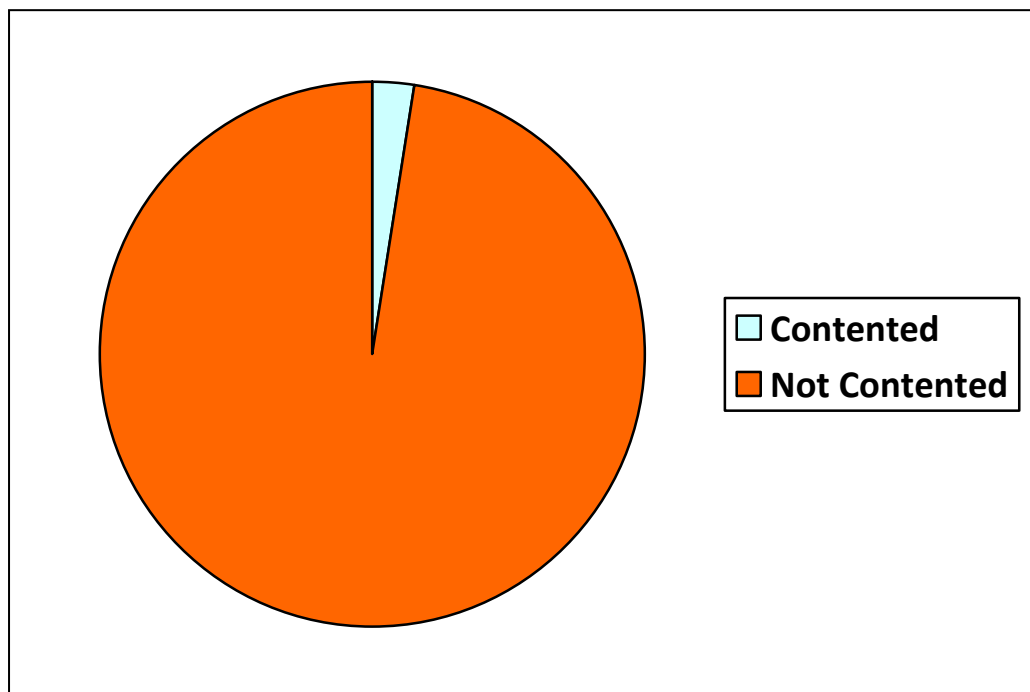
#### **4.3 Research question two: What coordination challenges do head teachers face when accounting for the UPE Capitation grant?**

In this research question the researcher was interested in finding out the coordination challenges head teachers meet when accounting for the UPE capitation grant. The information was obtained by administering questionnaires to

head teachers of UPE schools in Luweero sub-county and Luweero town council. Interviews were also conducted with SMC chairpersons of the corresponding UPE schools in Luweero sub-county and Luweero town council, the District Education Officer and chief internal auditor. A focus group discussion was further held with cluster chairpersons. The quantitative results obtained were analyzed statistically and presented on tables where as qualitative information was categorized into themes and interpreted.

Head teachers in their questionnaire were asked whether they were contented with the way the UPE capitation grant is disbursed to schools, their response is shown in figure 2:

Figure 2: Head teacher's response on whether they are contented with the UPE capitation grant is disbursed to school.



Findings in figure 2 illustrate that 97% of the head teachers are not contented with the way UPE capitation grant is disbursed and 3 % reported to be contented.

The 97% of head teachers who reported not to be contented with the way the UPE capitation grant is disbursed to school, 12(30.8%) head teachers attributed their not being contented to late releasing of the grant. 23(59%) head teachers attributed it to the UPE capitation grant being insufficient to meet the school needs and 4 (10.3%) head teachers attributed their feeling to the unclear method of the UPE capitation grant disbursement.

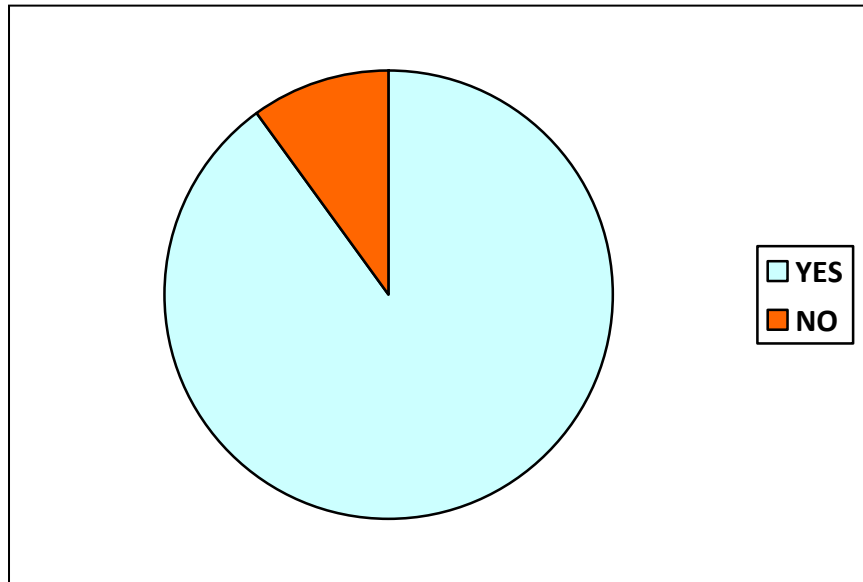
From the interview conducted, a similar question was put to the District Education Officer regarding whether timely disbursement of the UPE capitation grant to schools was always processed and how allocations were being made. She gave the response below:

*“timely disbursement is made to only those who have accounted for the previous release. Allocations include a fixed (threshold) of Shs100000, a variable grant per pupil of Shs5485, a threshold per pupil of Shs1573 per pupil, totaling to Shs.7058 per pupil per financial year”*

With the above findings, it was established that a big number of head teachers are not contented with the way the UPE capitation grant is allocated and disbursed to their schools.

Head teachers were further asked whether they officially inform their school communities about the UPE capitation grant releases to schools, their response is shown in figure 3:

Figure 3 : head teacher's response on whether they officially inform their school communities about the UPE capitation grant releases.



Findings in figure 3 that 90% of head teachers reported that they do officially inform their school communities about the UPE capitation grant releases to their schools. 10% of head teachers reported that they do not officially inform their school communities about the UPE capitation grant releases. Of the 90% head teachers who officially inform their school communities about the UPE capitation grant releases to their schools, 18 ( 50%) head teachers reported that they do it through general parents' meetings, 15 (42%) head teachers do it by displaying the figures on the notice board and 3 (8%) head teachers do it through SMC meetings.

In an interview held with the SMC Chairpersons concerning whether they are officially informed whenever their schools receive UPE capitation grant. See responses below;

SMC1: *"I get to know when the head teacher brings a withdraw slip for me to sign.*

SMC2: *" The head teacher tells us during the SMC meetings"*

SMC3: *"I've never been informed, in fact I don't know how the head teacher withdraws the money without my signature"*

SMC4: *" The head teacher puts the figures on the notice board but no one bothers to read"*

SMC5: *" The head teacher just tells us that the UPE capitation grant comes once in a term and that it is too little"*

When a similar question concerning how head teachers inform their school communities about the UPE capitation grants disbursed to their school was put to the District Education Officer in an interview. She gave the response below;

*" head teachers do inform their school communities about UPE releases through displays on the notice boards"*

From the above results and responses, the researcher established that a big number of head teachers do inform their school communities about the UPE



capitation grant releases through displays, SMC and general parents meetings. And that there are still a small number of head teachers who do not officially inform their school communities about UPE capitation grant releases to their schools.

In the interview conducted with the District Education Officer regarding whether she thought schools had functional staff finance committees which were aware of their roles and responsibilities. See response

*“ yes, schools have staff finance committees but few are functional”*

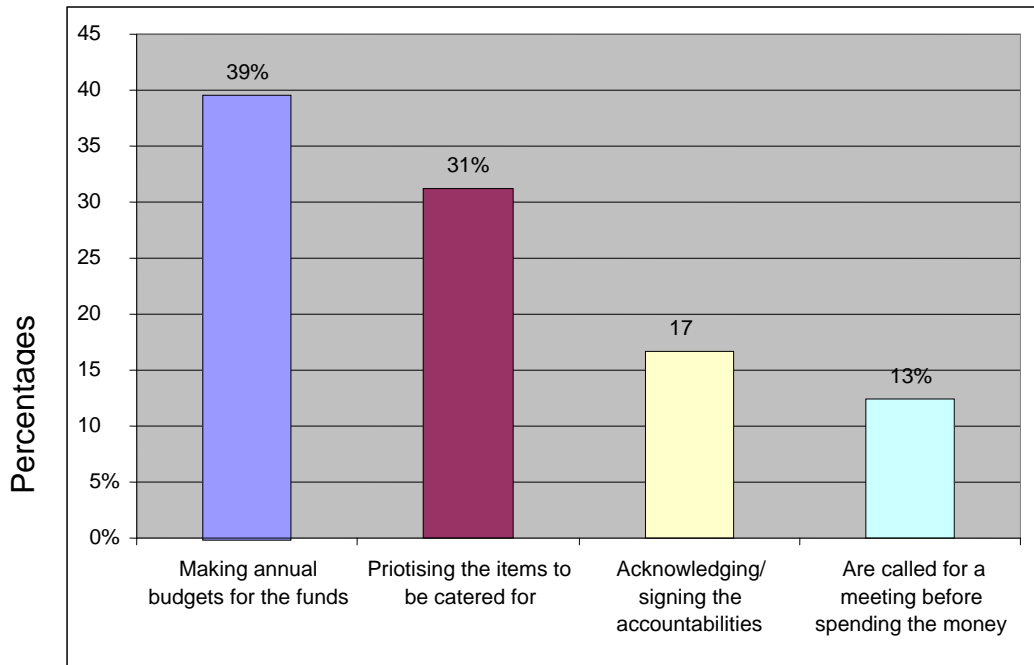
A similar question was put to chief internal auditor, See response;

*“ some staff finance committee are not functional”*

On probing further head teachers were asked whether their staff finance committees were fully involved in accounting for the UPE capitation grant. All of them (100%) reported that they involve their school staff finance committee in accounting for the UPE capitation grant.

When asked the role played by their staffs finance committees in accounting for the UPE capitation grant. Their responses are shown in figure 4 below;

Figure 4: Role of Staffs Finance Committees in accounting for the UPE capitation grant given by head teachers



Roles of Staff Finance Committees given by Headteachers.

The figure shows that 39% head teachers gave making annual budgets for funds as a role of the staff finance committee. 31% of head teachers gave prioritizing the items to be catered for as a role. 17% of head teachers gave acknowledging/signing the accountabilities as a role and 13% head teachers gave attending meetings before spending the money as a role of the staff finance committees. From the above findings, it was established that schools in Luweero Sub-County and Luweero Town Council have staff finance committees which are aware of their roles and responsibilities though some of them are not functional.

From the interview conducted, the District Education Officer and Chief Internal Auditor were further asked whether schools had functional School Management

Committees and whether head teachers were involving them in accounting for the UPE capitation grant. See responses respectively;

*DEO : " some school management committees are functional and some are not yet they are supposed to involve them in accounting for the UPE capitation grant".*

*CIA: " some school management committee are functional and this evidenced through minutes and approval of accountabilities and budgets"*

From the interview conducted with SMC chairpersons concerning whether they are involved in accounting for the UPE capitation grant, 25(57%) SMC chairpersons revealed that they are involved by head teachers in accounting for the UPE capitation grant and 19 (43%) revealed that they are not involved.

When a similar question regarding involving SMCs in accounting for the UPE capitation grant was put to head teachers in their questionnaire, 33(82.5%) head teachers reported that they involve their SMCs in accounting for the UPE capitation grant 7( 17.5%) head teachers reported that they do not involve their SMCs in accounting for the UPE capitation grant. From the above findings, the researcher established that the School Management Committees are supposed to be involved in accounting for the UPE capitation grant but some are not functional and therefore are not involved in accounting for the UPE capitation grant.

On probing further, head teachers were asked whether their school management committees were aware of their roles and responsibilities. 39(97%) head teachers reported that their School Management Committees were aware of their roles and responsibilities. 1(3%) revealed that their school management committees are not aware of their roles and responsibilities.

A similar question, whether the school management committees were aware of their roles and responsibilities was put to the District Education Officer in the interview. See response:

*“ some SMC committee are aware of their roles and responsibilities and some are not aware! Those who are aware were made so through trainings by the Education Office and plan which is a non Government Organization Operating from Luweero”*

In the interview held with SMC chairpersons, they were also asked whether they were aware of their roles and responsibilities. 31(70%) SMC chairpersons said that they were aware of their roles and responsibilities. 13(30%) SMC chairpersons said they were not aware of their roles and responsibilities.

SMC chairpersons were further asked whether they were trained about their roles and responsibilities. 25(57%) SMC chairpersons revealed that they were trained about their roles and responsibilities and 19(43%) SMC said they have never been trained about their roles and responsibilities. From the above findings, the

researcher established that some school management committees are not aware of their roles and responsibilities and therefore do not know what to do.

On probing further, in the interview held with SMC chairpersons, they were asked whether they make a follow up on the UPE capitation grant disbursed to their schools. 9(20%) SMC chairpersons said that they make a follow up on the way the UPE capitation grant disbursed to their schools is used. 35(80%) SMC chairpersons said they do not make a follow up on the way the UPE fund is used at school.

Of the 80% SMC chairpersons who don't make a follow up; 10 (28%) SMC chairpersons attributed their not making a follow up on not having time to do so, 8 (23%) SMC chairpersons attributed it to the grant being too little to make a follow up. 2 (6%) SMC chairpersons attributed it to having enough trust for their head teachers. 10 (28%) SMC chairpersons confessed of not being confident enough ( not knowing what to follow up). 4 (11%) SMC chairpersons attributed it to being tired of voluntary work and 1( 4%) SMC chairperson attributed it to being just reluctant. Of the 9 (20%) SMC chairpersons who said they make a follow up; 6(67%) SMC chairpersons revealed that they make a follow up through ensuring that what they sign for is done and the 3 (33%) do it by physically checking what is on the ground. From the findings above, it was therefore established that very few SMC chairpersons make a follow up on the way the UPE capitation grant released to their schools is utilized and whether it is accounted for.

#### **4.4 Research question three: What are the production challenges head teachers faces when accounting for the UPE capitation grant?**

The research question aimed at getting information on the challenges head teachers face in transforming the UPE capitation grant into education achievements (production). The information was obtained by administering questionnaires to head teachers of UPE schools in Luweero sub-county and Luweero town council, the district education officer and the chief internal auditor Luweero district. Interviews were also conducted with SMC chairpersons of the corresponding UPE schools in Luweero sub-county and Luweero town council. A focus group discussion was also held with the cluster chairpersons of the whole district to obtain more information on research question three. The quantitative results obtained from head teachers were analyzed statistically and presented in form of tables where as qualitative information on this research question was categorized into themes and interpreted narratively.

The head teachers in their questionnaire were asked whether the UPE capitation grant allocated to schools meets the day to day running of schools. Their views to various responses are presented in Table 3 below.

**Table 4: Head teachers' responses on the input of UPE capitation grant**

Question	Response	Freq	Percent
Does the UPE capitation grant allocation to the school meet the whole day to day running of the school?	No	40	100.0%
Total		40	100.0%
If No, how do you meet the rest of the school needs?	Through parents contribution	10	25.0%
	Foregoing some activities	15	37.5%
	Through community mobilization	1	2.5%
	Improvising where possible	1	2.5%
	Using personal earnings	3	7.5%
	Borrowing	10	25.0%
Total		40	100.0%
Do you charge any extra fees?	Yes	15	37.5%
	No	25	62.5%
Total		40	100.0%
If yes, how do they pay?	Pay cash	11	91.7%
	Pay in kind	1	8.3%
Total		12	100.0%

Source: Primary Data

The findings from the above table reveal that the UPE capitation grant does not meet the day to day running of schools. When asked how they go about with the deficient, 10(25%) head teachers revealed that they meet the rest of the school needs through parents' contributions, 15(37.5%) head teachers do away with some activities, 1(2.5%) head teachers mobilize the community, 1(2.5%) head teachers improvise where possible, 3(7.5%) head teachers use personal earnings and 10(25%) head teachers run schools on credit. When asked further whether they charge extra fees, 15(37.5%) of head teachers reported that they do charge extra fees and 25(62.5%) claim not to charge anything.

When a similar question was put to the SMC chairpersons in the interview; all the 44 chairpersons said that the UPE capitation grant was not enough. See one response below;

*“The UPE grant is too little to meet the day to day running of schools, schools highly depend on extra charges from parents, donations and borrowing”*

In the focus group discussion held with all the 10 cluster chair persons about the value of UPE capitation grant, see views;

*CC1: “The UPE capitation grant has lost value because schools run on debts yet the releases cannot meet even 50% of the accumulated debts”*



CC2: *“If the grant covers only 10% of the school’s total income, then has it got any value?”*

CC3: *“The grant which used to be released on the monthly basis to meet monthly expenses is now days being released once a term. It cannot meet all the school expenditures.”*

CC4: *“The allocations of the UPE capitation grant per pupil have not changed since 1997 when the program was launched yet prices have completely changed.”*

CC5: *“The resources are too meager to meet the school demands and what is done by most head teachers in my cluster is to charge extra fees yet it’s against the UPE policy”*

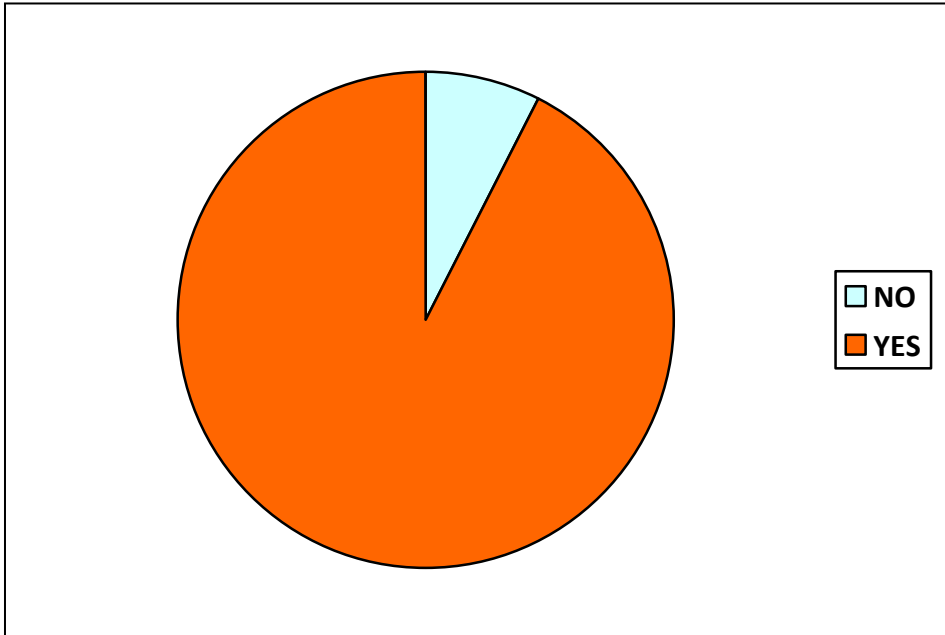
A similar question was put to the chief internal auditor and she gave the response below;

*“Yes the grant meets the day today running of schools through acquisition of different needs of the school only that it is not enough basing on the costs and enrolments.”*

From the above responses, the researcher established that the UPE capitation grant is inadequate for the day to day running of schools.

Head teachers were further asked whether the grant has any influence on the number of children in the schools. Their responses are presented in table 4 below;

Figure 5 Head teachers' responses on how the UPE capitation grant influence enrolment of schools

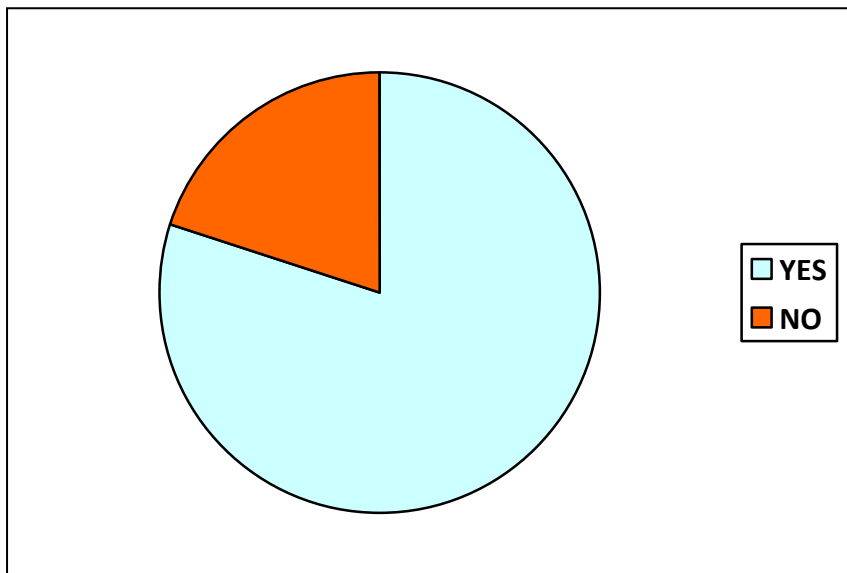


The Table shows that 37(92.5%) head teachers reported that the UPE capitation grant influences enrolments of schools. 11(34.4%) of head teachers attributed their view to the grant's allocation being based on enrollment, 12(37.5%) of head teachers attributed it to the grant increasing enrolment, 7(21.9%) of head teachers attributed their view to the grant increasing children's accessibility of UPE, 1(3.1%) of head teachers attributed their view to pupils joining and leaving the schools as they wish and 1(3.1%) of head teachers attributed their view to pupils' paying heavily in case the program was not there. 3(7.5%) of head teachers reported that the UPE capitation grant has no influence on the number of children in the schools. When a similar question concerning UPE capitation grant's influence on enrolments was put to the SMC chair persons, all the 44 said that the grant allocation is based on the number of children in the school and so it is the number

of children which determines the amount of grant allocated to schools. From the above findings the researcher established that the grant has an influence on the number of children in the schools and the same way the numbers of children in the school have an influence on the amount of UPE capitation grant to be allocated to a school.

The researcher put a question to head teachers whether the grant has any influence on retention of children in schools and their responses are shown in Figure 6

Figure 6: Head teachers' responses on whether the UPE capitation grant has any influence on retention of children in schools.



Results in Figure 6 show that 32(80%) of the head teachers reported that the grant has an influence on the retention of children in the schools and they attributed their view to UPE being entirely free. 8(20%) head teachers reported that the grant has no influence on the retention of children. 4( 66.7%) of the head teachers who thought the UPE capitation grant has no influence on retention of children in

schools attributed their view to pupils being able to easily move to any UPE school at any time, 1(16.7%)head teachers attributed their view to failure of parents to cater for pupils lunch and 1(16.7%) attributed their view to well off parents being able to take their children to private schools.

From the interview conducted, a similar question was put to the District Education Officer and chief internal auditor. See responses;

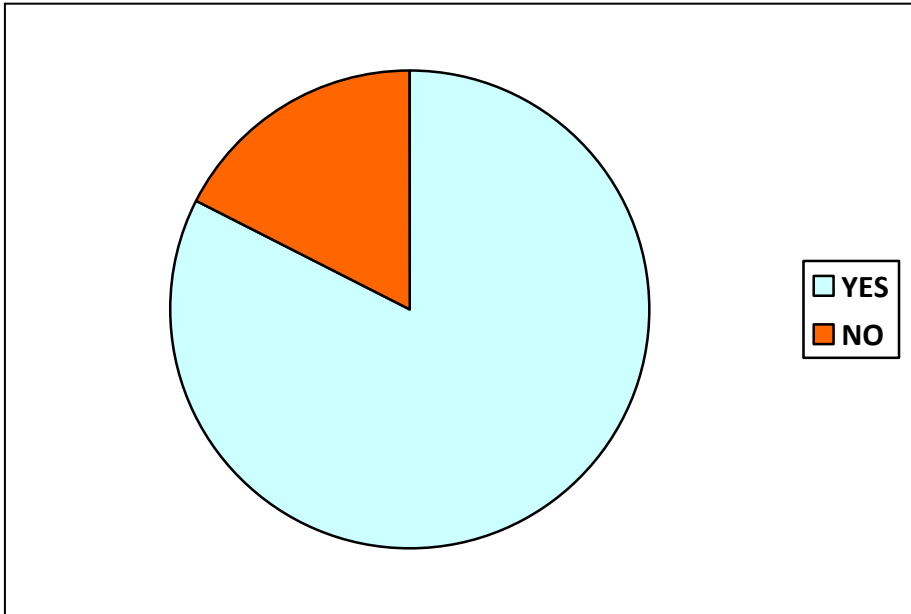
*DEO "Due to non payment, children remain in schools"*

*CIA "If funds are sent and properly used to give materials to teachers, pupils benefit from the facilities at school and remain in school"*

From the findings above, the researcher established that if properly used, the UPE capitation grant has an influence on the retention of children.

On probing further head teachers were asked whether the UPE capitation grant has any influence on the teaching and learning in schools and their responses are shown in Figure 7.

Figure 7: Head teachers' responses on whether the UPE capitation grant has any influence on the teaching and learning in schools



Results in Figure 7 show that 33(82.5%) head teachers observe that the UPE capitation grant has an influence on the teaching and learning in the schools and 1(3%) head teacher attributed their view to teachers being paid promptly, 29(87.9%) head teachers attributed their view to the grant helping to acquire teaching and learning materials and 3(9.1%) head teachers attributed their view to increasing of enrollment.

7(17.5%) head teachers revealed that the UPE capitation grant has no influence on the teaching and learning in their schools and 4(57.1%) head teachers attributed their view to the UPE capitation grant being insufficient in relation to school needs, 1(14.3%) head teachers attributed their view to the negative attitude

of parents and teachers and 2(28.6%) head teachers attributed their view to materials not coming in time.

As to how the UPE capitation grant affects the teaching and learning in the schools, the interviews from the District Education Officer, Chief Internal Auditor and SMC chair persons yielded the following responses respectively;

*DEO: "The grant affects the teaching and learning in schools through facilitating co-curricular activities, assessment and provision of instructional materials"*

*CIA: "The grant should influence teaching and learning of children in schools because according to budgets made, allocations made to different departments benefit the children"*

*SMC: "The grant is supposed to facilitating the teaching and learning in schools, unfortunately most of our UPE schools' performance is not good at all especially at PLE"*

When the same topic concerning effect of the grant in teaching and learning was presented to the cluster chairpersons for discussion, the following observations were made;

*CC1: "Since the parents believe that the program is completely free, they don't feel any loss when their children don't attend school regularly"*

*CC2: "The grant is not enough to give the children enough practice through testing"*

*CC3: "Some parents don't even give their children scholastic materials like exercise books and we teach children without books and pens. And such children end up missing doing the exercises given"*

*CC4: "Some parents believe that the program also caters for their children's lunch and end up starving their children. Teachers end up teaching hungry children"*

From the above findings the researcher established that the UPE capitation grant if used effectively and parents sensitized about how much is allocated to schools and how it is supposed to be utilized, it has a great influence on the teaching and learning in schools.

## CHAPTER FIVE

### 5.0 DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

#### 5.1 Introduction

This chapter presents a discussion on the findings during the study. In this chapter therefore, the researcher discusses the results per research question, makes conclusions and recommendations basing on the results from the general information in the questionnaire, interviews and focus group discussions.

#### 5.2 Discussion of results

##### 5.2.1 Objective one: Control challenges head teacher face when accounting for the UPE capitation grant.

The study findings clearly show that all head teachers are aware of the UPE capitation grant guidelines. However when asked to mention those UPE capitation grant they are aware of, only 6% gave one right guideline as budgeting for the funds, leaving out establishment of functional staff finance committee, complying with conditionality for transparency and accountability in the utilization of UPE grant and making of timely submissions of the accountabilities as prescribed in the UPE capitation grant guide lines ( MoES 2007). The 94% head teachers confused guide lines with expenditure votes as observed by Svensson ( 2006) that some stakeholders have difficulties to interpret information. Head teachers too find problems to interpret the guidelines into service delivery.



The study findings clearly show that not all head teacher follow the UPE capitation grant guideline when accounting for the UPE capitation grant much as they are all aware of them. Not all head teachers find it easy to account for the UPE capitation grant and 40% confessed for not making timely submissions of accountabilities. The findings also reveal that there are even head teachers who completely fail to account for the grant. This agrees with a report in the New Vision of 2<sup>nd</sup> June 2010 which identified head teachers of Luweero district for having failed to account for the UPE capitation grant worth 25 million shillings.

The findings show that a small number of head teachers don't find it easy to account, have problems in documenting accountabilities and some lack accounting skills. This indicates that induction of newly appointed head teachers is not done effectively. This agrees with Olembo (1992) who noted that very few school authorities adhere to accounting regulations due to negligence and on the other hand lack accounting skills to spend educational funds.

The findings also established that majority head teachers are not contented with the way the UPE capitation grant is disbursed to school. It was revealed that it is released late at times in the middle or even at the end of the term. This concurs with Reinikka & Svensson (2006) who observed that many district divert UPE money to fund other projects unrelated to education service delivery.

The findings also reveal that there are control measures in the local government system. One of the control measure revealed is audit and it is done at least twice in a financial year. The findings however indicated that the audit is not done effectively since a big number of head teachers revealed that they do not receive reports after auditing. This concurs with Olembo (1992) who observed that internal audit departments at local government level are under staffed and inadequately facilitated to carry out effective auditing.

The findings reveal giving of a penalty to one who fails to account as another control measure within the system. Penalties such as demotion, withholding the recurrent releases, referral to district Public Accounts Committee and refunding the money were pointed out. This is in line with Mitchel (1993) when he observes that, for accountability to have an influence on behavior there needs to be an associated reward or punishment which makes the evaluations meaningful.

The findings further reveal that much as these penalties are there in the system, they are not so effective especially where some defaulters are dealt with leniency depending on their political attachments. This is in agreement with Abblo & Reinikka (1998) who observed that Uganda is one of the countries that practice systematic corruption with lack of a trust worthy legal machinery that can investigate and enforce rules.

The study findings revealed that school communities are informed about the UPE capitation grant release to schools through displays on the notice boards, general

parents' meetings and SMC meetings. It was however found out that very few parents visit the schools and those who do so do not have the time to read on the notice boards where releases are displayed and that the few who may read, cannot interpret what they read as it is always displayed in bulk, and written in English. This is in line with Melissa 1998 who urges that publications are made in bulk and not accessible.

### **5.2.2 Objective two: Coordination challenges of accounting for the UPE capitation grant.**

The findings reveal that a big number of stakeholders supposed to be involved in accounting for the UPE capitation grant Kiyaga (2005). Among the stakeholders identified, the study findings reveal that schools are supposed to have functional staff finance committees and school management committees who are supposed to work hand in hand to ensure proper use of the UPE capitation grant. This is in line with Katz & Kahn (1987) for identifying that modern work organizations involve many different stakeholders whose activities require coordination which calls for interaction and dependence on each other to accomplish given assignments.

The study findings reveal that staff finance committees are crucial in accounting for the grant and all head teachers claimed to have these committees of which 97.6% are aware of their role in accounting for the UPE capitation grant. The findings however show that much as most staff finance committees are aware of their roles and responsibilities, they are not effectively used by head teachers referring to the chief internal auditors who put it that;

*“some head teachers are not transparent and there is no way their finance committees can be functional.”*

The findings also show that majority SMC chairpersons are male and minorities are female. This indicates that females shy away from taking up responsibilities. The findings further indicate that an average number of SMC chair persons attempted post primary level and a reasonable number stopped at primary level. This shows that most of them do not have defined qualifications. This further makes them lack confidence and capacities to challenge head teachers about misuse of school funds as asserted by Gabbro (1987) that where knowledge and information are scarce or clarity about performance standards is lacking, focal persons shun away from transparency, integrity, consultation, participation accountability mechanisms that can link them with their school communities with ease.

Findings also reveal that all schools have school management committees of which most of them are aware of their roles and responsibilities. It was further revealed that a big number of head teachers do involve them in the accounting for the UPE capitation grant and a small number does not involve them.

The results further reveal that most SMCs are not committed to their roles and responsibilities in accounting for UPE capitation grant. Much as majority SMCs claimed to be aware of their roles and responsibilities, findings show that very few

make a follow up on the way the grant is used / spent. This is in agreement with MoES (2004) which observed that parent communities and local leaders lack confidence to challenge head teachers about misuse of school funds.

### **5.2.3 Objective three: Production challenges head teachers face when accounting for the UPE capitation grant.**

The study findings show that the UPE capitation grant does not meet the day to day running of schools, Bruns et al (2003) concurs with the findings that the UPE capitation grant is inadequate. This further reveals that some schools' activities are foregone thus compromising the quality of education provided. On top of not being adequate, the findings show that the grant does not meet the current market value. This agrees with Reinikka (2001) who urges that inflation erodes the UPE capitation grant's value hence leading to financial constraints.

The study findings also show that the focal persons responsible for accounting for the UPE capitation grant are not at all contented with the way it is disbursed. The grant is released late and the method used in allocating it to schools is not clear. This is in line with MOES (2004) when it identified poor handling of the UPE capitation grant through delays in disbursement, misappropriation and capture.

The study findings further reveal that head teachers use other illegal methods of mobilizing funds to meet school needs that are not catered for by the UPE capitation grant. Some head teachers 25% meet other school needs through parents' contributions, other 25% by borrowing, 2.5% by improvising where

possible, 2.5% through community mobilization and 7.5% by using personal earnings. Study findings show that this stresses school managers.

The study findings also reveal that some head teachers still charge extra fees which contradict with the UPE capitation grant's aim of abolishing school fees so as to increase accessibility. This shows that there are still children who cannot access primary education due to extra fees charged by UPE schools. This agrees with Nishimura et al(2006) who observed that accessibility is still a challenge and DFID(2001) who concurs with the findings that direct and indirect costs can make education prohibitively expensive.

The study findings show that the UPE capitation grant has a great impact on the number of children in the schools. It has led to an increase in the enrolment of schools. This indicates that the issues of access and equity are being addressed. This concurs with Stasavage (2004) who observed that increases in enrolment in Uganda UPE schools is impressive.

The study show that 80% head teachers observe the influence of the grant on the retention of children in schools and 20% do not see any influence of the grant on retention. Findings further reveal that pupils migrate / tour easily to any school.

The study findings further show that the UPE capitation grants has an influence on teaching and learning in school due to its enabling schools to acquire teaching/ learning materials. Although this has an effect on teaching and learning, it is

revealed that it is insufficient to cater for other crucial issues like supplementing teachers' salaries. This concurs with stasavage (2004) who further observes that even though public funding has increased dramatically, it does not automatically imply proportional improvement in delivery of services.

The study findings further reveal that the quality of education offered by UPE schools is declining due to the insufficient funding yet it is one of the major aims of the grant. This still is in agreement with otteby (1999) quoted by stasavage for observing signs of a decline in average student performance after UPE.

### **5.3 Conclusions**

Conclusions drawn from the study findings

The study concluded that there are some control challenges head teachers encounters when accounting for the UPE capitation grant such as delays in disbursement, misappropriation, capture, ineffective auditing, non functional control system among others.

It is also concluded that the coordination challenges head teachers face when accounting for the UPE capitation grant are lack of commitment, full empowerment and capacity by school communities and other local leaders to challenge any misuse of funds,

The study also concluded that much as the UPE capitation grant is sent to schools, it is not enough for schools to be effectively translated into quality service delivery. Universal Primary Education quality is being compromised, charging extra fees has continued thus accessibility of the program by the poor is still a challenge.

#### **5.4 Recommendations.**

The researcher therefore makes the following recommendations;

1. The UPE capitation grant guidelines should be updated by the Ministry of Education and Sports every financial year according to the economy and then effectively disseminated to the head teachers of UPE schools so as to ease and eliminate control challenges of accounting for the grant.
2. There is need for Local governments to contribute to improving on the facilitation of the inspectorate and Audit departments, at the same time continuously sensitize the school communities about their roles, empower them and motivate them so as to ease coordination.
3. The government should revise the tuition per child according to the economy so as to improve its value and effect on the quality of Universal education.

#### **5.5 Suggestions for future research**

In the course of field work, there are critical issues which emerged and required future research attention. They include;



- i. The performance of UPE products in post primary.
- ii. Effects of community involvement in education on the performance of schools.
- iii. The effects of USE capitation grant on the quality of post primary education.

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## APPENDICES

### APPENDIX A: QUESTIONNAIRE FOR HEADTEACHERS

I am Senkaali Harriet conducting a research on challenges of accounting for the UPE capitation grant, a case study of Luweero District. I there fore kindly request you to fill this questionnaire genuinely to enable me collect up to date first hand information for this study. All information provided will be used for academic purposes and will be held in confidence.

#### Bio data:

Please attend to all questions by ticking the appropriate response.

1. sex  male  female

2. Age  30 – 35  36 – 40

41 – 45  46 – 50  Above - 50

3. Highest level of education (please tick one)

Certificate

Diploma

Bachelors Degree

Post graduate

4. Working experience as a head teacher

- Below 5 years
- 6 – 10 years
- 11 – 15 years
- 16 – 20 years
- 21 – 25 years
- Above 26 years

**SECTION A:- Control challenges of accounting for the UPE capitation Grant.**

5. Are you aware of the UPE capitation grant guidelines? yes  No

If yes, what are they?

.....  
.....

6. Do you follow those guidelines when accounting for the UPE capitation grant?

Yes  No

7. Do you find it easy to account for the UPE capitation grant?

Yes  No

8. If yes did you receive any prior training? Yes  No

9. Do you make timely submission of the UPE capitation grant accountability?

Yes  No

If No, why? .....  
.....

10. Is this UPE capitation grant audited? Yes  No

11. Are you given reports after auditing? Yes  No

12. Is there any penalty for one who fails to account? Yes

13. If yes, what penalty is given to one who fails to account?

.....  
.....

**SECTION B. Coordination challenges of accounting for the UPE capitation grant.**

14. Are you contented with the way UPE capitation grant is disbursed?

Yes  No

If yes how are you contented? .....  
.....

If No, why are you not contented?.....  
.....



15. Is your school community officially informed about the UPE capitation grant releases to the school? Yes  No

If yes, how is it informed? .....

If No, why is it not informed? .....

16. Do you fully involve the school staff finance committee in accounting for the UPE capitation grant? Yes  No

If yes, how is it involved?.....

.....

If No, why is it not involved?.....

.....

17. Is your school staff finance committee aware of its role in accounting for the UPE capitation Grant? Yes  No

If yes, what is it's role in accounting for the UPE capitation grant?.....

.....

If No, why isn't it aware? .....

.....

18. Is your School Management Committee aware of its roles and responsibilities?

Yes  No

19. Do you involve it in accounting for the UPE capitation grant?

Yes  No

If yes, how do you involve it?

.....  
.....

If No, why don't you involve it?

.....  
.....

**SECTION C. UPE capitation grant production challenges.**

20. Does the UPE capitation grant allocation to the school meet the whole day to day running of the school? Yes  No

If No, how do you meet the rest of the school needs?

.....  
.....

21. Do you charge any extra fees? Yes  No

If yes, how do they pay?.....

22. Has the UPE capitation grant got any influence on the number of children in your school?

Yes

No

23. If yes, how?

.....  
.....

23. If No, why?

.....  
.....

25. Has the capitation grant got any influence on the retention of children in your school?

Yes  No

26. If Yes, how?

.....  
.....  
.....

27. If No, why?

.....  
.....  
.....

28. Has the UPE capitation grant got any influence on the teaching and learning in your school?

Yes  No

29. If Yes, how?

.....  
.....  
.....

30. If No, why?

.....  
.....

*Thank you very much!*

**APPENDIX B: INTERVIEW SCHEDULE FOR SCHOOL MANAGEMENT  
COMMITTEE CHAIRPERSONS**

Respondent's No. ....

Age .....

Experience as chairperson .....

Level of Education .....

**SECTION A :- Control challenges of accounting for the UPE capitation grant.**

- i. Are you aware of your roles and responsibilities as Chairman School Management Committee.

A) YES  B) No

- ii. If yes, what are some of these responsibilities?

.....

- iii. Have you ever been trained in your roles and responsibilities?

.....

- iv. Does your school receive UPE capitation grant?

A) Yes  B) No

- v. Are you made aware whenever your school receives the UPE capitation grant?

- vi. How are you made as are?

- vii. Do you make a follow up on how the UPE capitation grant disbursed to your school is used?
- viii. How do you make that follow up?
- ix. Are you made aware whenever your school is audited?
- x. How are you made aware?
- xi. How do you control head teachers on the usage of

**SECTION B: Coordination challenges of accounting for the UPE capitation grant.**

- xii. Are the parents informed about the UPE capitation grant disbursed to the school?
- xiii. If yes, how are they informed?
- xiv. Are you involved in the accounting for the UPE capitation grant?
- xv. If yes, how are you involved?
- xvi. If No. why do you think you are not involved?

**SECTION C: UPE Capitation grant production challenges.**

Does the UPE capitation grant allocated to the school meet the whole day to day running of the school?

If No, How do you meet the rest of the school needs?

How does the UPE capitation grant influence the number of children in your school?

How does the UPE capitation grant affect the retention of children in your school?

Thanks for responding to this interview.

## APPENDIX C: INTERVIEW GUIDE FOR THE DISTRICT EDUCATION OFFICER

### Bio data:

1. Sex  Male  Female
2. Age  35-40  41-45  46-50  
 Above 50.

### 3) Highest level of Education

Diploma

Degree

Post graduate

### 4. Working experience as DEO

Below 5 years

6-10 years

11-15 years

16-20 years

Above 21 years

## **SECTION A: control challenges of accounting for the UPE Capitation Grant**

1. Do you process timely disbursement of the UPE Capitation Grant to Schools?
2. How do you make allocations of this UPE Capitation Grant to the Schools?
3. Are head teachers aware of the way this grant is allocated to schools?
4. How are they made aware of these allocations?
5. Do you think the head teachers use this UPE capitation grant effectively?
6. Are you satisfied with the way head teachers account for this UPE capitation grant?
7. Is there a control system for the misuse of UPE fund?
8. How does the control system work?

## **SECTION B: Coordination challenges of accounting for the UPE capitation grant.**

9. Do you think head teachers inform the school community about the UPE Capitation Grants disbursed to their schools?
10. How are they supposed to inform the communities?
11. Do you think schools have staff finance committees?
12. Are the staff finance committees aware of their roles and responsibilities?

13. Are the staff finance committees of schools functional?
14. Do the schools have functional school management committees?
15. Do head teachers involve school management committees in accounting for the UPE capitation grant?
16. Are the school management committees aware of their roles and responsibilities/

### **SECTION C: UPE Capitation grant production challenges**

17. Does the UPE capitation grant cater for the day to day running of schools effectively?
18. Has this UPE Capitation grant got any influence on the number of children in the schools?
19. Has this UPE capitation grant got any influence on the retention of children in the schools?
20. How does the UPE Capitation grant affect the teaching and learning in the schools?
21. What Suggestions do you give that can solve the challenges of accounting for the UPE Capitation grant.



## APPENDIX D: INTERVIEW GUIDE FOR THE CHIEF INTERNAL AUDITOR

### Bio data:

1. Sex  Male  Female
2. Age  25-30  31-35  36-40  
 41-45  46-50  Above
3. Highest level of Education
- Diploma
- Degree
- Post graduate
4. Working experience as auditor
- Below 5 years
- 6-10 years
- 11-15 years
- 16-20 years
- Above 21 years

## **SECTION A: control challenges of accounting for the UPE Capitation Grant**

1. Do you audit universal primary school?
2. How effectively is audit carried out?
3. Are you satisfied with the way head teachers account for the UPE Capitation grant?
4. Are there head teachers who fail completely to account for the UPE capitation grant?
5. Are there measures in place for those head teachers whose UPE capitation grant accountabilities do not meet audit requirements?
6. What measures are taken to those head teachers who completely fail to account for the UPE capitation grant?
7. What challenges have you met when auditing UPE School?

**SECTION B: Coordination challenges of accounting for the UPE capitation grant.**

8. According to the audit you carry out, do you think schools have functional staff finance committees?
9. Do you think head teachers involve their staff finance committees in accounting for the UPE capitation grant?
10. Do you think schools have functional school management committees?
11. Do you think head teachers involve their school management committees in accounting for the UPE capitation grant?
12. Do you give head teachers reports after auditing?
13. What kind of reports do you give head teachers?

**SECTION C: UPE Capitation grant production challenges**

14. Do you think head teachers utilize the UPE capitation grant effectively?
15. Do you think the UPE capitation grant meets the day today running of school?
16. Do you think this grant has any effect on the schools' enrolment ?
17. Do you think the UPE capitation grant has any effect on the retention of children in the schools?
18. What do you think are the possible solutions to the challenges of accounting for the UPE capitation grant?

## **APPENDIX E: FOCUS GROUP DISCUSSION GUIDE FOR CLUSTER CHAIRPERSONS**

1. What UPE Capitation grant is?
2. How it is utilized in schools?
3. How UPE capitation grant is accounted for?
4. Key people responsible for accounting for the UPE capitation grant?
5. How effectively each stakeholder plays his role in accounting for the UPE capitation grant?
6. The effectiveness of the system in place that controls misuses of the UPE capitation grant?
7. The effect of the UPE capitation grant in the schools?

## APPENDIX F: KREJCCIE & MORGAN TABLE OF SAMPLES

Required Sample Size <sup>†</sup>								
Population Size	Confidence = 95%				Confidence = 99%			
	Margin of Error				Margin of Error			
	5.0%	3.5%	2.5%	1.0%	5.0%	3.5%	2.5%	1.0%
10	10	10	10	10	10	10	10	10
20	19	20	20	20	19	20	20	20
30	28	29	29	30	29	29	30	30
50	44	47	48	50	47	48	49	50
75	63	69	72	74	67	71	73	75
100	80	89	94	99	87	93	96	99
150	108	126	137	148	122	135	142	149
200	132	160	177	196	154	174	186	198
250	152	190	215	244	182	211	229	246
300	169	217	251	291	207	246	270	295
400	196	265	318	384	250	309	348	391
500	217	306	377	475	285	365	421	485
600	234	340	432	565	315	416	490	579
700	248	370	481	653	341	462	554	672
800	260	396	526	739	363	503	615	763
1,000	278	440	606	906	399	575	727	943
1,200	291	474	674	1067	427	636	827	1119
1,500	306	515	759	1297	460	712	959	1376
2,000	322	563	869	1655	498	808	1141	1785
2,500	333	597	952	1984	524	879	1288	2173
3,500	346	641	1068	2565	558	977	1510	2890
5,000	357	678	1176	3288	586	1066	1734	3842
7,500	365	710	1275	4211	610	1147	1960	5165
10,000	370	727	1332	4899	622	1193	2098	6239
25,000	378	760	1448	6939	646	1285	2399	9972
50,000	381	772	1491	8056	655	1318	2520	12455
75,000	382	776	1506	8514	658	1330	2563	13583
100,000	383	778	1513	8762	659	1336	2585	14227
250,000	384	782	1527	9248	662	1347	2626	15555
500,000	384	783	1532	9423	663	1350	2640	16055
1,000,000	384	783	1534	9512	663	1352	2647	16317
2,500,000	384	784	1536	9567	663	1353	2651	16478
10,000,000	384	784	1536	9594	663	1354	2653	16560
100,000,000	384	784	1537	9603	663	1354	2654	16584
300,000,000	384	784	1537	9603	663	1354	2654	16586

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## APPENDIX G: CONTENT VALIDITY INDEX AND RELIABILITY STATISTICS

### Content validity index (CVI) of research instruments

Computation of content validity of head teachers' questionnaire

$$\frac{18}{24} = 0.75$$

24

Computation of content validity of DEO's and Chief Internal Auditor's questionnaire

$$\frac{17}{22} = 0.77$$

22

### Reliability statistics

Category of Respondents	Cranbach's Alpha	No. of Items
Head teachers	0.75	24
SMC chairpersons	0.75	20
DEO	0.77	22

**APPENDIX H: GUIDELINES FOR ACCOUNTING UNIVERSAL PRIMARY  
EDUCATION (UPE) CAPITATION GRANT**