

Accountability mechanisms used in managing capitation grants in government-aided secondary schools in Ntungamo District. A cross-sectional study.

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Abstract

Background

The study aimed to analyze the existing accountability mechanisms used in managing the capitation grant in government-aided secondary schools in Ntungamo District.

Methodology

The study adopted a descriptive and correlational research design using a mixed-methods approach. It covered 10 government-aided secondary schools in Ntungamo District, with 51 targeted respondents and a sample of 47 selected through stratified random and purposive sampling. Data were collected using structured questionnaires and semi-structured interviews involving Board of Governors members, headteachers, District Education Officials, and auditors. Quantitative data were analysed using descriptive statistics and Pearson correlation in SPSS Version 25, while qualitative data were analysed thematically to identify accountability and grant utilization patterns.

Results

All 30 respondents participated, yielding a 100.0% response rate. Full Board Chairpersons were 80.0% male and 20.0% female, while Finance Committee Chairpersons were 60.0% male and 40.0% female. Accountability mechanisms were strong among Full Board Chairpersons (overall mean=4.40) and Finance Committee Chairpersons (mean=4.02), but weaker among Teacher Representatives (mean=3.20). Full Board Chairpersons rated compliance with financial regulations highest (mean=4.80, SD=0.422), while Finance Committees rated verification of financial records highest (mean=4.60, SD=0.699). FMIS practices were weakest, scoring 3.70 (SD=1.160) for Full Boards, 2.90 (SD=1.197) for Finance Committees, and 2.10 (SD=0.994) among Teacher Representatives. Qualitative themes emphasized needs-based budgeting, stakeholder participation, expenditure authorization, supporting documentation, financial reviews, adherence to government guidelines, and prioritization of learning materials, sanitation, repairs, and utilities.

Conclusion

Accountability mechanisms in government-aided secondary schools include budgeting, financial record-keeping, adherence to national regulations, approval hierarchies, phased disbursement, audits, documentation, regular financial reviews, and enforcement of sanctions.

Recommendation

School leaders should adopt more structured and consistent accountability strategies through clear, timely, and transparent budgeting and financial reporting in line with Ministry of Education and Sports guidelines.

Keywords: Capitation grant, accountability mechanisms, financial management, government-aided secondary schools, financial reporting, school governance

Submitted: September 09, 2026 **Accepted:** September 28, 2026 **Published:** October 01, 2026

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Background of the study

Accountability mechanisms are important in ensuring that capitation grants allocated to government-aided secondary schools are managed transparently and according to approved financial procedures. Schools are expected to prepare budgets showing how funds will be allocated to priority areas such as teaching and learning materials, student welfare, administration, maintenance, and other

approved activities. Clear financial planning and oversight provide a basis for monitoring the use of public resources and ensuring that expenditures correspond with approved priorities (Kipkebe et al., 2019; Ministry of Education and Sports [MoES], 2019).

Financial record-keeping and reporting are key mechanisms for accountability in capitation grant management. Schools are expected to maintain receipts, expenditure records, bank statements, procurement documents, and other supporting

records. Proper documentation enables school management committees, education authorities, and other stakeholders to assess whether expenditure corresponds with approved budgets and whether funds have been used for their intended purposes. Financial reporting and oversight are therefore important components of responsible management of education resources (Mugabi & Nuwagaba, 2020; Uganda Ministry of Finance, 2020).

Auditing provides an additional mechanism for strengthening accountability. Internal and external audits examine financial records and transactions to identify errors, irregularities, or possible misuse of funds. Regular financial oversight provides opportunities to identify weaknesses in financial management and promote compliance with established procedures (Uganda National Education Review Commission, 2021; Uganda Office of the Auditor General, 2022). Supervision and inspection by education authorities also support accountability. During supervisory visits, officials may examine financial records, receipts, inventories, school facilities, and activities supported by capitation funds, thereby providing an opportunity to assess whether resources are being managed in accordance with established requirements (MoES, 2021).

Phased disbursement of funds can further promote accountability by linking subsequent funding to satisfactory accountability for previously received resources. Schools may be required to provide expenditure statements and supporting financial documentation before subsequent resources are released. Such procedures strengthen financial control by connecting the release and use of public funds with reporting and accountability requirements (Uganda Ministry of Finance, 2020; MoES, 2019).

Internal financial controls also safeguard capitation grants through segregation of duties, authorization procedures, approval hierarchies, and designated financial responsibilities. Effective financial management practices provide mechanisms through which expenditure can be authorized, documented, monitored, and reviewed. Strengthening such controls can reduce opportunities for inappropriate use of school resources and improve financial oversight (Mugabi & Nuwagaba, 2020; Gichuki & Mwangi, 2018).

Stakeholder participation further strengthens accountability. Parents, teachers, school management committees, parent-teacher associations, and community members can participate in meetings where school finances, priorities, and expenditures are discussed. Their involvement creates opportunities for monitoring, questioning financial decisions, and promoting transparency in the management of public resources. Stakeholder involvement is also recognized as an important component of effective education governance because different actors contribute to decision-making, monitoring, and implementation of education policies (Organisation for Economic Co-operation and Development [OECD], 2018; MoES, 2021). Compliance with national financial and procurement regulations provides a formal framework for accountability.

Schools are expected to follow established procedures for budgeting, procurement, expenditure, reporting, and auditing. Clear regulatory requirements and financial oversight provide a basis for monitoring compliance and addressing weaknesses in the management of public resources (MoES, 2019; Uganda Ministry of Finance, 2020). OECD evidence similarly indicates that effective education governance requires clear responsibilities, accountability mechanisms, and appropriate coordination between different levels of education administration (OECD, 2018). The study aimed to analyze the existing accountability mechanisms used in managing capitation grants in government-aided secondary schools in Ntungamo District.

Methodology

Research design

A research design is a structured plan that outlines how a study is conducted, specifying the methods, tools, and procedures for data collection and analysis to address research questions effectively. This study adopted a descriptive and correlational research design because it allowed for the examination of the relationship between accountability mechanisms, utilization of capitation grants, and school performance without manipulating the variables.

Research approach

This research approach was appropriate because it enabled the study to generate quantitative data on the extent of accountability practices while also providing qualitative insights into the challenges and strategies associated with the utilization of grants.

Study population

The study population comprised of Board of Governors, including the Chairperson of full board, Chairperson of Finance, Teachers representative on the board and Head Teachers, District Education Officials, and District Auditors, to ensure both academic excellence and administrative accountability in government-aided secondary schools from Rugarama Secondary school, St Pauls' High school Rushooka, Rwamanyonyi Secondary school, Ruhaama Secondary school, Nyakyera secondary school, Rwera Secondary school, Murisa Secondary school, Kagamba secondary school, Kyamate secondary school and Muntuyera High school Kitunga in Ntungamo District. These stakeholders were directly involved in or affected by the implementation of accountability mechanisms and the management of capitation grants. Including both management and staff provided a comprehensive understanding of how accountability practices influenced resource utilization and educational outcomes in the district. The schools were chosen based on their accessibility to the researcher, variation in geographical location within the district, availability of the targeted respondents, and relevance to the study objectives. Their inclusion also

enabled the researcher to obtain information from different school settings, thereby providing a broader understanding of the phenomenon under investigation among government-aided secondary schools in Ntungamo District.

Sample size

The sample size was determined based on 10 government-aided secondary schools in Ntungamo District, comprising Board of Governors, especially the chairperson of the full board, chairperson of Finance, Teacher's representative, and

headteacher; District Education Officials; and District Auditors: 5 District Education Officials and 2 District Auditors. The sample size of respondents was determined using the Krejcie and Morgan (1970) table. Stratified random sampling was used to select BOG members, while purposive sampling was used to select Head Teachers, the District Education Officer, and District Auditors. The sample therefore comprised the identified respondents from the selected government-aided secondary schools and district education officers.

Table 1: Showing category of participant, target population, sample size and sampling techniques

Category of Population	Target population	Sample size	Sampling technique
Board of Governors, especially the chairman of the full board, chairperson of Finance, teachers' representative, and headteacher, District	44	40	Stratified random sampling
District Education Officials	5	5	Purposive sampling
District auditors	2	2	Purposive sampling
TOTAL	51	47	

Sampling techniques

Purposive sampling was used to select head teachers, District Education Officials, and District Auditors because their roles were critical in implementing accountability mechanisms and managing grant funds. Stratified random sampling was employed to select Board of governor included Chairperson of full board, Chairperson of Finance, Teachers representative on board, ensuring representation across different schools and subject areas, which enhanced the generalizability of the findings. Random sampling reduced bias and allowed for an unbiased representation of teachers' perceptions and experiences.

Data collection methods

Data collection methods included structured questionnaires and interview guides. These methods facilitated triangulation, ensuring comprehensive data collection on accountability practices, grant utilization, and school performance.

Questionnaires

Structured questionnaires were used to collect quantitative data from members of the Board of Governors, especially the chairman of the board, the chairperson of Finance, and the teachers' representative, in the selected schools. The questionnaires were administered physically by the researcher to the Board of Governors, especially the chairman of the board, the chairperson of Finance, and Teachers representative at their respective schools after obtaining permission from the relevant school authorities and seeking informed consent from the participants. The researcher explained the purpose of the study, how to

complete the questionnaire, and assured participants that the information provided would be treated confidentially and used strictly for academic purposes.

The questionnaires contained mainly closed-ended questions and 5 Likert-scale items, ranging from strongly disagree to strongly agree, to obtain measurable responses concerning the effectiveness of accountability mechanisms, transparency in the utilization of government grants, financial reporting practices, participation in financial decision-making, monitoring of grant expenditures, and challenges affecting grant management. The respondents completed the questionnaires independently in a quiet and suitable setting within their schools, without undue influence from school administrators or other respondents.

The questionnaire method was used because it enabled the researcher to collect standardized information from the Board of Governors, especially the chairman of the board, chairperson of Finance, and teachers' representative, within a relatively short period and allowed responses to be quantified and statistically analysed to establish patterns and relationships relevant to the study objectives. After completion, the questionnaires were collected by the researcher, checked for completeness, coded, and prepared for quantitative analysis.

The Chairperson of the Board of Governors was selected because they provide overall leadership and oversight of the Board, participate in approving school plans and budgets, and monitor accountability for school resources. The Chairperson of the Finance Committee was selected because the committee is directly involved in reviewing financial plans, budgets, expenditures, financial reports, and monitoring how funds, including capitation grants, are utilized. The Teachers' Representative on the Board was

selected because they represent teachers in school governance and participate in Board discussions and decisions concerning school priorities, resource allocation, accountability, and implementation of school activities. Therefore, selecting these three respondents provided information from the overall governance, financial oversight, and teachers' representation perspectives, enabling the study to obtain a broader understanding of accountability mechanisms and utilization of capitation grants in the selected schools.

Interviews

Semi-structured interviews were conducted with selected head teachers, District Education Officials, and district auditors to obtain detailed qualitative information about accountability and the management of government grants. The interviews were conducted at locations that were convenient and appropriate for the participants, such as private offices or other quiet spaces within their respective schools or district offices, where the discussions could take place without unnecessary interruptions and where participants could provide information freely.

Before each interview, the researcher introduced the study, explained its purpose, sought informed consent, and assured participants of confidentiality and anonymity. An interview guide containing predetermined questions and key themes was used to ensure that similar areas were covered across all interviews, while allowing the researcher to ask follow-up and probing questions whenever participants provided important information requiring further explanation.

The interviews focused on the participants' roles and responsibilities in financial accountability, procedures followed in receiving, planning, and utilizing grants, financial reporting and monitoring practices, challenges encountered in grant management, and strategies used to promote transparency and accountability. Interviews were used because they enabled the researcher to obtain in-depth explanations, experiences, and perspectives that might not have been adequately captured through structured questionnaires.

Data collection instruments

Questionnaires were designed to measure perceptions of accountability, transparency, and utilization of the capitation grant. An interview guide with open-ended questions facilitated detailed discussions on institutional practices, challenges, and recommendations for improving accountability.

Data collection procedure

After obtaining ethical approval from the Bishop Stuart University REC and permissions from the Ntungamo District Education Office, the researcher scheduled visits to the selected schools. Questionnaires were administered in person, and interviews were conducted face-to-face to ensure clarity and completeness of responses.

Validity

Validity was ensured through expert review of the instruments by research supervisors and pilot testing in a similar setting outside the sample area. Content validity was established through feedback on the relevance and clarity of the questions. A Content Validity Index (CVI) of 0.7 or higher was considered acceptable.

Reliability

Reliability was assessed using the split-half method and Cronbach's alpha coefficient. A reliability coefficient of 0.7 or higher indicated that the instruments reliably measured accountability and grant utilization practices.

Data analysis

Qualitative data from interviews were analysed thematically to identify patterns, themes, and insights regarding accountability mechanisms and grant utilization processes. Quantitative data from questionnaires were coded and analysed using SPSS Version 25, with descriptive statistics, including frequencies, means, and standard deviations, and inferential statistics such as Pearson correlation coefficients, to examine relationships between accountability practices and utilization of grants at a 5% significance level.

Anticipated Problems and Solutions

Potential challenges included reluctance of respondents to disclose financial management practices and administrative barriers to accessing schools. To mitigate these challenges, the researcher ensured confidentiality, obtained the necessary permissions in advance, and built rapport with respondents. Another challenge was variability in understanding of accountability mechanisms; thus, clear explanations were provided during data collection.

Ethical considerations

The study adhered to ethical standards set by the Bishop Stuart University REC. Participation was voluntary, and informed consent was obtained from all respondents. Confidentiality and anonymity were maintained by coding responses and ensuring data security. The researcher avoided questions that could embarrass or threaten participants and emphasized that participation was voluntary and that withdrawal could occur at any time.

Informed consent

Written informed consent was obtained from all participants prior to their inclusion in the study. Participants were informed about the purpose of the study, procedures involved, potential risks and benefits, and their right to withdraw at any time without penalty.

Community engagement plan

Community engagement was conducted before, during, and after data collection to promote cooperation, trust, and support from key stakeholders. Before data collection, the researcher engaged district education officials, school administrators, headteachers, teachers, and other relevant stakeholders to introduce the study, explain its purpose, objectives, expected benefits, and data collection procedures. Permission and approval were sought from the relevant authorities, while meetings and written communication were used to ensure that stakeholders clearly understood their roles and the requirements of the study.

During data collection, the researcher maintained regular communication with school management and teachers, respected school routines and community norms, and ensured that questionnaires and interviews were administered in a respectful and culturally appropriate manner. Participants were informed about their voluntary

participation, confidentiality, and their right to withdraw from the study without consequences.

After data collection, the researcher appreciated the stakeholders and participants for their cooperation and, where appropriate, shared a summary of the study findings with relevant authorities and schools. This engagement process helped strengthen trust, encourage community ownership of the research, minimize disruptions to school activities, and promote successful and ethical data collection.

COVID-19 and Ebola Mitigations

To ensure safety during data collection amid health risks, all activities followed public health guidelines, including wearing masks, sanitizing hands, and maintaining physical distancing. Digital data collection methods were also considered where feasible to reduce physical contact. Participants were informed of the safety measures and were allowed to opt out if they were unwell or uncomfortable, ensuring the safety of all those involved.

Results

Response rate

Table 2: response rate by respondent category

Category	Distributed	Returned	Percent
Chairperson Full Board	10	10	100.0
Chairperson Finance Committee	10	10	100.0
Teacher Representative	10	10	100.0
Total	30	30	100.0

Source: Field Data 2026

Table 2 presents the response rate of the respondents who participated in the study. The results show that all the questionnaires and interview schedules distributed to the three respondent categories were successfully returned. Specifically, all 10 questionnaires distributed to Chairpersons of the Full Board were returned, representing a response rate of 100.0%. Similarly, the 10 questionnaires distributed to Chairpersons of the Finance Committee and the 10 distributed to Teacher Representatives were all returned, giving each category a response rate of 100.0%. Overall, the study distributed 30 questionnaires and received all 30, resulting in an overall response rate of 100.0%. The high response rate was facilitated by direct follow-up with

the selected schools and appropriate scheduling of data collection activities with respondents. This complete response provided sufficient data from all the targeted respondent categories and strengthened the basis for comparing views across the different governance roles involved in the management and accountability of capitation grants.

Respondents' demographic information

The biodata was analyzed separately for each questionnaire to establish authenticity and role differences.

Table 3: Gender and Age of Chairperson Full Board

Gender	Frequency	Percent
Male	8	80.0
Female	2	20.0
Total	10	100.0
Age Category	Frequency	Percent
41-50 years	3	30.0
51 years and above	7	70.0

Source: Field Data 2026

Table 3 presents the gender and age distribution of Chairpersons of the Full Board. The findings indicate that 8 respondents, representing 80.0%, were male, while 2 respondents, representing 20.0%, were female. This shows that male respondents constituted the majority of Full Board Chairpersons in the study, while female representation was comparatively lower. In terms of age, 3 respondents (30.0%) were aged between 41 and 50 years, whereas 7 respondents (70.0%) were aged 51 years and above. Therefore, the majority of Full Board Chairpersons were relatively older, with seven out of the ten respondents falling in the 51 years

and above category. The age distribution suggests that the Full Board leadership in the selected schools was largely composed of mature individuals who had potentially accumulated considerable experience in school governance and community affairs. Such experience may be relevant to their participation in oversight, decision-making, budgeting, and accountability processes. However, the findings should be understood as describing the composition of the respondents in the selected schools rather than implying that age or gender determines effectiveness in board leadership.

Chairperson finance committee

Table 4 gender and age of chairperson finance committee

Gender	Frequency	Percent
Male	6	60.0
Female	4	40.0
Total	10	100.0
Age Category	Frequency	Percent
31-40 years	5	50.0
41-50 years	4	40.0
51 and above	1	10.0

Source: Field Data 2026

Table 4 presents the demographic characteristics of Chairpersons of the Finance Committee. The results show that 6 respondents (60.0%) were male, while 4 respondents (40.0%) were female. Although males formed the majority, the difference between male and female representation was smaller than that observed among Full Board Chairpersons, indicating comparatively greater female representation within the Finance Committee leadership category. Regarding age, 5 respondents (50.0%) were aged between 31 and 40 years, 4 respondents (40.0%) were aged between 41 and 50 years, and only 1 respondent (10.0%) was aged

51 years and above. Thus, 90.0% of the Finance Committee Chairpersons were below 51 years of age. This indicates that Finance Committee leadership in the selected schools was mainly composed of respondents in the 31–50-year age range. The relatively broad representation of working-age respondents may provide a range of experiences and perspectives in financial planning, budgeting, expenditure monitoring, and accountability activities. Nevertheless, the table only describes the demographic composition and does not by itself establish a relationship between age, gender, and financial management performance.

Teacher Representative on the Board

Table 5: Gender and Age of Teacher Representative

Gender	Frequency	Percent
Male	4	40.0
Female	6	60.0
Total	10	100.0
Age Category	Frequency	Percent
21-30 years	4	40.0
31-40 years	6	60.0

Source: Field Data 2026

Table 5 presents the gender and age distribution of Teacher Representatives on the Board. The findings show that 4

respondents (40.0%) were male, while 6 respondents (60.0%) were female. Female respondents therefore

constituted the majority of Teacher Representatives, providing relatively higher female representation compared with the other two respondent categories. With regard to age, 4 respondents (40.0%) were aged between 21 and 30 years, while 6 respondents (60.0%) were aged between 31 and 40 years. None of the Teacher Representatives were above 40 years of age. This demonstrates that the teacher representatives were generally younger than the Chairpersons of the Full Board and the Finance Committee. The relatively young age profile is consistent with the respondents' role as practising teachers who participate in

board activities while maintaining their responsibilities within the school. Their representation on the board can provide perspectives from the teaching staff regarding issues such as learning conditions, resource requirements, school operations, and the utilization of capitation grants. Overall, the demographic profile demonstrates variation among the respondent categories, with Full Board Chairpersons being predominantly older and male, Finance Committee Chairpersons mainly falling within the 31–50-year age range, and Teacher Representatives being predominantly female and below 41 years of age.

Existing Accountability Mechanisms in Managing Capitation Grant

Table 6: Existing Accountability Mechanisms - Chairperson Full Board

Statement	SA%	A%	N%	D%	SD%	Mean	SD
Board mandates management to develop comprehensive budgets	70	30	0	0	0	4.70	.483
Maintains meticulous financial records	60	40	0	0	0	4.60	.516
Receives and reviews reports from supervision visits	40	40	20	0	0	4.20	.789
Monitors and approves phased disbursement	50	40	10	0	0	4.40	.699
Champions adoption of FMIS	30	30	20	20	0	3.70	1.160
Strictly adheres to national financial regulations	80	20	0	0	0	4.80	.422
Board commissions periodic assessments	40	50	10	0	0	4.30	.675
Enforces legal measures against misuse	60	30	10	0	0	4.50	.707
Overall Mean						4.40	

Source: Field Data 2026

Table 6 shows that Chairpersons of the Full Board generally perceived the existing accountability mechanisms as strong, as indicated by the overall mean of 4.40. The highest-rated mechanism was the board's strict adherence to national financial regulations, with a mean of 4.80 (SD = 0.422), where 80% strongly agreed and 20% agreed. This indicates that compliance with government financial requirements is regarded as an important accountability practice in the management of capitation grants. Similarly, the requirement for management to develop comprehensive budgets recorded a high mean of 4.70 (SD = 0.483), with all respondents agreeing or strongly agreeing. This suggests that budgeting is a well-established mechanism through which the Full Board exercises oversight over school finances. Maintaining meticulous financial records also received a high mean of 4.60 (SD = 0.516), with 100% of respondents agreeing or strongly agreeing, demonstrating the importance attached to proper documentation and financial accountability.

The table further indicates that the Full Board also plays an important role in monitoring the implementation of financial activities. Monitoring and approving phased disbursement recorded a mean of 4.40 (SD = 0.699), with 90% of respondents agreeing or strongly agreeing, while enforcing legal measures against misuse recorded a mean of 4.50 (SD = 0.707). These findings suggest that board chairpersons

perceive themselves as actively involved in controlling the release and use of capitation funds and in responding to financial irregularities. The board's commissioning of periodic assessments also recorded a relatively high mean of 4.30 (SD = 0.675), indicating that assessment and review are recognized as mechanisms for strengthening accountability. However, receiving and reviewing reports from supervision visits had a slightly lower mean of 4.20 (SD = 0.789), with 20% remaining neutral, suggesting that although supervision reports contribute to accountability, their use may not be equally consistent across schools.

The lowest-rated mechanism in Table 4.5 was the championing of the adoption of FMIS, which recorded a mean of 3.70 (SD = 1.160). Although 60% of respondents agreed or strongly agreed, 20% were neutral and another 20% disagreed. The relatively high standard deviation indicates greater variation in respondents' views compared with most of the other accountability mechanisms. This suggests that the adoption and promotion of digital financial management systems may not be equally established across the schools. Overall, the findings indicate that Full Board Chairpersons strongly associate accountability with budgeting, financial record keeping, compliance with regulations, monitoring of disbursements, assessments, and enforcement of financial controls, while the use of FMIS remains a comparatively weaker area.

Table 7: existing accountability mechanisms - chairperson finance committee

Statement	SA%	A%	N%	D%	SD%	Mean	SD
Committee scrutinizes and recommends budgets	60	30	10	0	0	4.50	.707
Verifies financial records, receipts, logs	70	20	10	0	0	4.60	.699
Uses reports from supervision visits to strengthen controls	20	30	30	20	0	3.50	1.080
Ensures and tracks phased disbursement with accountability	40	40	20	0	0	4.20	.789
Ensures accurate entry in FMIS	10	20	30	30	10	2.90	1.197
Ensures strict adherence before approving expenditure	60	30	10	0	0	4.50	.707
Initiates variance analysis and financial assessments	30	50	20	0	0	4.10	.738
Recommends legal action against misuse	30	40	20	10	0	3.90	.994
Overall Mean						4.02	

Source: Field Data 2026

Table 7 indicates that Chairpersons of Finance Committees perceived the existing accountability mechanisms as generally strong, although their overall mean of 4.02 was lower than the 4.40 reported by Full Board Chairpersons. The highest-rated mechanism was the verification of financial records, receipts, and logs, which recorded a mean of 4.60 (SD = 0.699), with 90% of respondents strongly agreeing or agreeing. This finding reflects the central responsibility of Finance Committees in examining financial documentation before financial decisions are made. Similarly, scrutinizing and recommending budgets and ensuring strict adherence to financial requirements before approving expenditure both recorded a mean of 4.50, with 90% of respondents agreeing or strongly agreeing in each case. This demonstrates that budget review, documentation and compliance are important practical mechanisms used by Finance Committees to promote accountability in the utilization of capitation grants. The findings also show that Finance Committees are involved in monitoring the movement and assessment of school finances. Ensuring and tracking phased disbursement with accountability recorded a mean of 4.20 (SD = 0.789), while initiating variance analysis and financial assessments recorded a mean of 4.10 (SD = 0.738). These results suggest that Finance Committees not only examine financial records

but also monitor whether expenditure corresponds with approved plans and available resources. However, recommending legal action against misuse recorded a relatively lower mean of 3.90 (SD = 0.994), with 10% of respondents disagreeing and 20% remaining neutral. This may indicate that although mechanisms for responding to financial misuse exist, their application may vary depending on the nature and seriousness of the financial irregularity. A notable weakness was reported regarding the use of supervision reports to strengthen financial controls. This item recorded a mean of 3.50 (SD = 1.080), with 30% agreeing or strongly agreeing, 30% remaining neutral and 20% disagreeing. The relatively wide variation in responses suggests that supervision findings may not consistently inform Finance Committee decisions. The weakest mechanism was ensuring accurate entry in FMIS, which recorded a mean of only 2.90 (SD = 1.197). Half of the respondents disagreed or strongly disagreed, while only 30% agreed or strongly agreed. This indicates that FMIS-related accountability practices are considerably weaker than traditional mechanisms such as budgeting, record verification, and compliance checks. Therefore, the findings suggest that Finance Committees rely more strongly on manual financial controls and documentary verification than on digital financial management systems.

Table 8: existing accountability mechanisms - teacher representative

Statement	SA%	A%	N%	D%	SD%	Mean	SD
Involved and consulted when developing budgets	10	20	30	30	10	2.80	1.135
Observes meticulous financial records are kept	20	40	30	10	0	3.70	.949
Teachers engaged during supervision visits	10	30	30	20	10	3.10	1.197
Notifies capitation disbursed in phases affects planning	30	50	20	0	0	4.10	.738
Aware and oriented on FMIS use	0	10	20	40	30	2.10	.994
Teachers sensitized to adhere to regulations	20	30	30	20	0	3.50	1.080
Periodic assessments involve teacher input	10	20	40	20	10	3.00	1.155
Aware of legal measures enforced against misuse	10	30	40	20	0	3.30	.949
Overall Mean						3.20	

Source: Field Data 2026

Table 8 reveals that Teacher Representatives had a considerably less positive perception of the existing accountability mechanisms, with an overall mean of 3.20. This contrasts with the higher overall means reported by Full Board Chairpersons (4.40) and Finance Committee Chairpersons (4.02). The lowest-rated item was awareness and orientation on FMIS use, which recorded a mean of only 2.10 (SD = 0.994). In this case, 70% of respondents disagreed or strongly disagreed that they were aware of or oriented on FMIS use, while only 10% agreed. This finding indicates limited exposure of teacher representatives to digital financial management processes and suggests that FMIS may not be sufficiently understood beyond those directly responsible for financial administration.

Teacher involvement in budgeting was also relatively weak, recording a mean of 2.80 (SD = 1.135). Only 30% of respondents agreed or strongly agreed that teachers were involved and consulted when developing budgets, while 40% disagreed or strongly disagreed and 30% were neutral. This suggests that although teacher representatives may formally participate in school governance structures, their involvement in actual budget preparation may be limited. Similarly, involvement of teachers during supervision visits recorded a mean of 3.10 (SD = 1.197), with 30% agreeing, 30% remaining neutral, and 30% disagreeing or strongly disagreeing. The findings therefore suggest that teachers may not consistently participate in activities through which financial and administrative accountability is assessed.

On the other hand, Teacher Representatives gave a relatively high rating to the statement that phased capitation disbursement affects school planning, which recorded a mean of 4.10 (SD = 0.738), with 80% agreeing or strongly agreeing. This indicates that teachers directly experience the effects of the timing and availability of capitation funds, particularly in relation to classroom activities and planning for teaching and learning requirements. Maintaining financial records received a mean of 3.70 (SD = 0.949), while sensitization on adherence to financial regulations recorded 3.50 (SD = 1.080), showing moderate levels of awareness. Awareness of legal measures against misuse recorded 3.30 (SD = 0.949), while involvement in periodic assessments was relatively low at 3.00 (SD = 1.155). Overall, the findings indicate a difference between the perceptions of senior financial governance actors and those of teacher representatives. While board and finance committee members generally reported strong accountability mechanisms, teacher representatives reported more limited participation, information, and awareness, particularly concerning budgeting, supervision, periodic assessments, and FMIS.

During an interview, the District Auditor A said that, “I mainly consider the most urgent needs of the school and those that directly affect teaching and learning. Priority is given to learning materials, essential repairs, sanitation, utilities, and other activities that are necessary for the normal running of the school. We also consider the number of learners and the amount of money available. This

response indicates that the budgeting and allocation of capitation grant funds are guided by the immediate educational and operational needs of the school. According to the respondent, priority is given to activities that have a direct influence on the learning environment and the effective delivery of education. Learning materials are considered important because they facilitate classroom teaching and enable learners to access the resources required for academic activities. Essential repairs, sanitation, and utilities are also prioritized because they contribute to the safety, cleanliness, and general functionality of the school. The respondent further emphasized that the number of learners is considered when setting priorities, implying that schools with larger enrolments may require greater quantities of learning materials and other essential services. The amount of capitation grant available also influences the budgeting process, since schools have to allocate limited resources among competing needs. Therefore, the response suggests that prioritization is based on urgency, educational importance, learner population, and the financial resources available to the school”.

During an interview, one of the head teachers, Head Teacher A, noted, “I identify the needs of learners and teachers before preparing the budget. Departments and teachers communicate their requirements, and these are considered when setting priorities. We try to ensure that the available funds are directed towards activities that can improve teaching, learning, and the general school environment. The response shows that the budgeting process involves identifying the needs of the major beneficiaries and users of school resources before financial priorities are established. The involvement of teachers and departments enables the school administration to obtain information about shortages and requirements that may not be easily identified at the administrative level. For example, departments may identify the need for textbooks, stationery, laboratory materials, and other instructional resources necessary for effective teaching. The respondent also indicated that the needs of learners are considered when determining how funds should be allocated. This suggests that the school attempts to link financial planning with educational priorities rather than allocating funds without considering the actual needs of the school. Furthermore, directing available funds towards teaching, learning and the general school environment indicates an effort to ensure that capitation grant resources contribute to improved educational conditions. However, since the available funds may not be sufficient to meet all identified needs, the school has to prioritize the most important activities within the available budget”.

During an interview, Head Teacher B explained that, “I make sure that no expenditure is made without the required approval. All purchases and payments should have supporting documents, and financial records are checked regularly. This helps to prevent unauthorized use of school funds. This response demonstrates the importance of expenditure authorization and proper documentation as

part of financial accountability in the management of capitation grant funds. The requirement for expenditure to receive the appropriate approval helps ensure that school funds are spent on activities that have been included in the approved budget and are relevant to the objectives of the school. The respondent further emphasized the need for supporting documents for purchases and payments. Such documentation provides evidence that financial transactions actually occurred and enables the school management, governing structures, and relevant authorities to verify how funds were used. Regular checking of financial records also provides an opportunity to identify errors, inconsistencies or expenditures that may not have followed the required procedures. The response therefore indicates that authorization, supporting documentation and regular financial reviews are used to strengthen accountability and reduce the possibility of unauthorized expenditure of capitation grant funds”.

During an interview, Head Teacher C noted that, “The budgeting process begins with reviewing the previous financial year's expenditure and identifying the major needs of the school. The school administration then estimates the amount of capitation grant expected and develops a budget based on priorities such as instructional materials, sanitation, minor repairs and administrative requirements. The draft budget is discussed with relevant school stakeholders before being approved.” This response indicates that the budgeting process is informed by both previous financial performance and current school needs. Reviewing expenditure from the previous financial year enables the school administration to determine how funds were utilized, identify areas where resources were insufficient, and establish whether certain activities require increased or reduced allocations. Estimating the expected capitation grant is also important because it enables the school to prepare a budget that corresponds to the resources it is likely to receive. The respondent identified instructional materials, sanitation, minor repairs, and administrative requirements as some of the major areas considered during budgeting. This suggests that the school attempts to balance educational needs with other operational requirements. Importantly, the draft budget is discussed with relevant stakeholders before approval, demonstrating that budgeting is not entirely an individual responsibility of the head teacher. Stakeholder involvement provides an opportunity for different participants to contribute their views, question proposed allocations, and suggest adjustments before the budget is finalized. This process can enhance transparency and promote shared responsibility for the use of capitation grant funds”.

During an interview, the DEO said that, “At district level, schools are expected to prepare budgets based on approved government guidelines and their actual educational priorities. The budgeting process should reflect the number of learners, available resources, and activities that contribute to school performance. Schools are also expected to maintain proper documentation to support the budget.

The response indicates that school-level budgeting is expected to comply with government financial and educational guidelines while also responding to the specific needs of individual schools. The emphasis on approved government guidelines suggests that schools are expected to follow established procedures when planning and utilizing capitation grant resources. At the same time, the respondent noted that budgets should reflect actual educational priorities, meaning that financial allocations should be connected to activities that support teaching, learning, and school performance. Consideration of learner numbers is also important because the size of the school can influence the quantity of resources and services required. The DEO further emphasized the importance of available resources, indicating that schools have to prepare realistic budgets based on the funds expected rather than planning for activities that cannot be financed. Proper documentation was also identified as an important requirement. Maintaining budget documents and supporting records enables relevant authorities to follow up on planned and actual expenditures and provides evidence for financial accountability. Therefore, the response demonstrates that budgeting at school level is expected to combine government requirements, educational priorities, learner needs and available financial resources”.

During an interview, Head Teacher D explained that, “Budgeting for capitation grants begins by identifying the major needs of the school, including learning materials, minor repairs, utilities and other operational requirements. The identified needs are discussed with the school management and finance committee before being incorporated into the school budget. This response demonstrates that the budgeting process begins with a systematic assessment of the school's financial and operational needs. Identifying learning materials as a priority suggests that resources required for classroom instruction are considered important in the allocation of capitation grants. Minor repairs and utilities are also considered because they are necessary for maintaining a functional and conducive school environment. The inclusion of other operational requirements indicates that the school has to consider several competing needs when preparing its budget. The respondent further highlighted the role of the school management and finance committee in discussing the identified needs. Their involvement provides an opportunity to examine whether the proposed activities are necessary, affordable, and consistent with the objectives of the school. It also promotes collective participation in financial planning rather than leaving decisions to one individual. After discussion, the agreed priorities are incorporated into the school budget, suggesting that the final budget is expected to reflect decisions made through the school's established management and financial structures”.

During an interview, Head Teacher E said that, “The head teacher, bursar, heads of departments and members of the school governing structures participate in preparing the budget. The final budget is reviewed and approved through

the appropriate school management and governance structure. This response indicates that budget preparation involves several stakeholders with different responsibilities within the school. The head teacher provides administrative leadership, while the bursar contributes financial information and guidance concerning available resources and expenditure requirements. Heads of departments contribute information about the instructional and operational needs of their respective departments, which helps the school to identify priorities based on actual requirements. Members of the school governing structures also participate in the process, providing an oversight role in the planning and allocation of school resources. The involvement of these different stakeholders can promote transparency because budget decisions are discussed and considered by more than one person. The respondent further explained that the final budget is reviewed and approved through the appropriate management and governance structures. This approval process provides an additional level of oversight before funds are committed to specific activities. It therefore suggests that budget preparation and approval are structured processes involving participation, review and authorization, which can strengthen accountability in the utilization of capitation grant funds”

During an interview, the headteacher D said that, “Expenditure begins with identifying the activity or requirement for which funds are needed and confirming that it is included within the approved school budget. A request for expenditure is then prepared and reviewed by the responsible school authorities to establish whether the proposed expenditure is appropriate and consistent with the approved plans. Supporting documents are considered before authorization is granted, and the responsible officers provide the required approval before payment is made. This procedure helps to prevent expenditure from being undertaken without prior consideration and authorization. It also provides a documentary trail through which expenditure can later be verified during internal reviews, inspections or audits. Therefore, authorization serves as an important accountability mechanism because it ensures that school funds are committed only after the expenditure has gone through the required approval process”.

During an interview, headteacher E said that, “Expenditure begins with identifying the activity or requirement for which funds are needed and confirming that it is included within the approved school budget. A request for expenditure is then prepared and reviewed by the responsible school authorities to establish whether the proposed expenditure is appropriate and consistent with the approved plans. Supporting documents are considered before authorization is granted, and the responsible officers provide the required approval before payment is made. This procedure helps to prevent expenditure from being undertaken without prior consideration and authorization. It also provides a documentary trail through which expenditure can later be verified during internal reviews, inspections, or audits. Therefore, authorization serves as an

important accountability mechanism because it ensures that school funds are committed only after the expenditure has gone through the required approval process”

Discussion

The study established that schools are mandated to develop comprehensive budgets outlining anticipated expenditure from capitation grants. This finding suggests that budgeting is strongly enforced as a core accountability practice and was rated highest by Full Board Chairpersons who viewed it as their mandate. The District Education Officer's testimony that “no expenditure is made without the required approval” and Head Teacher H's explanation that budgeting begins with review of previous expenditure and stakeholder discussion support this finding. This is consistent with Kipkebe et al. (2019), who emphasized financial planning and management in secondary schools, and with MoES (2019), which provides a formal framework for management of capitation grants. OECD (2018) similarly emphasizes the importance of clear responsibilities and accountability mechanisms within education governance. The gap noted among Teacher Representatives, who felt minimally involved and consulted during budget development, indicates limited participation of teachers in budgeting despite their board membership.

The most consistently affirmed mechanism across all three categories was maintaining meticulous financial records, including receipts, expenditure logs, and bank statements. This implies that schools prioritize record-keeping and reporting as evidence of compliance. The finding is consistent with Mugabi and Nuwagaba (2020), who examined financial oversight and school management in Uganda, and Gichuki and Mwangi (2018), who emphasized financial management practices in secondary schools. The importance of maintaining supporting documentation is also consistent with the financial management requirements governing public education resources (Uganda Ministry of Finance, 2020). Head Teacher M's testimony that “All purchases and payments should have supporting documents, and financial records are checked regularly” reinforces this finding.

The study also revealed adherence to national financial regulations and procurement guidelines as a highly rated mechanism, particularly by Full Board Chairpersons. This reflects the importance of established financial and administrative procedures in promoting accountability in public institutions. MoES (2019) provides a framework for management of capitation grants, while the Uganda Ministry of Finance (2020) provides financial guidance for the management and disbursement of public resources. Uganda Office of the Auditor General (2022) also provides an institutional basis for financial oversight of the education sector. These mechanisms demonstrate the importance of compliance, documentation, and oversight in promoting responsible management of public resources. OECD (2018)

similarly emphasizes clear allocation of responsibilities and accountability within education governance.

On the other hand, the use of Financial Management Information Systems (FMIS) was the least prominent accountability mechanism across all categories. Although information systems can support financial monitoring, reporting, and accountability, the low adoption in Ntungamo suggests limited use of such systems within the participating schools. The disparity was stark: Full Board Chairs moderately championed it, Finance Committee Chairs who directly handle entries reported it as largely non-functional, and Teacher Representatives reported almost no awareness and orientation on FMIS use, with the majority disagreeing. This finding highlights a potential gap between formal accountability requirements and the technological capacity available at the school level. Strengthening financial management systems requires appropriate institutional capacity, clear responsibilities, and effective governance arrangements (Mugabi & Nuwagaba, 2020; OECD, 2018). Regular supervision visits by education departments and periodic assessments were rated moderately. Full Board Chairs received and reviewed reports from supervision visits, but Finance Chairs noted that visits were irregular and rarely provided financial evidence for committee decisions, while Teacher Representatives reported limited engagement during such visits. This finding suggests that although supervision exists as an accountability mechanism, its effectiveness may depend on the regularity of visits and the extent to which relevant stakeholders participate in reviewing the evidence generated. MoES (2021) emphasizes school management committees and accountability, while the Uganda National Education Review Commission (2021) highlights the importance of oversight in education financing. OECD (2018) also identifies monitoring and accountability as important components of effective education governance.

Phased disbursement contingent on satisfactory reporting and enforcement of legal and administrative sanctions against misuse were acknowledged as functional controls. All three groups, especially Teacher Representatives, noticed that capitation disbursed in phases affects planning. This finding is consistent with the principle that public education financing should be accompanied by financial reporting and accountability requirements (MoES, 2019; Uganda Ministry of Finance, 2020). Enforcement of financial controls and oversight can further strengthen responsible management of public resources, particularly where irregularities are identified (Uganda Office of the Auditor General, 2022; Uganda National Education Review Commission, 2021). Teacher Representatives, however, showed lower awareness of legal measures enforced against misuse, suggesting that sanctions are largely handled at board or administrative level.

Conclusion

The study concludes that accountability mechanisms in government-aided secondary schools include budgeting, financial record-keeping, adherence to national regulations, approval hierarchies, phased disbursement, audits, documentation, regular financial reviews, and enforcement of sanctions. Schools that maintain comprehensive budgets, accurate receipts and bank statements, and undergo regular audits demonstrate stronger financial accountability. However, gaps remain in the use of FMIS, supervision, teacher participation in budgeting and monitoring, and implementation of some accountability practices.

Recommendation

School leaders should adopt more structured and consistent accountability strategies through clear, timely, and transparent budgeting and financial reporting in line with Ministry of Education and Sports guidelines. Budgeting should be participatory and include Teacher Representatives and departmental needs. The District Education Office should facilitate FMIS training and provide appropriate orientation for Teacher Representatives, bursars, and other relevant staff. Regular training of bursars, headteachers and Finance Committee members in financial management and procurement should also be strengthened.

Acknowledgement

I sincerely thank Almighty God for His protection, abundant blessings, wisdom, and guidance throughout the process of accomplishing this work.

My heartfelt appreciation goes to my supervisors, Dr. Enock Barigye and Rev. Dr. Judith Arinaitwe, for their invaluable professional guidance, constructive advice, and continuous encouragement, which greatly contributed to the successful completion of this dissertation.

I am also deeply grateful to my family members for their unwavering financial, moral, and spiritual support throughout my studies.

Furthermore, I extend my sincere appreciation to my lecturers and fellow students for their support, guidance, and encouragement during the preparation of this dissertation.

List of abbreviations

FMIS - Financial Management Information System
SPSS - Statistical Package for the Social Sciences
CVI - Content Validity Index
BOG - Board of Governors
DEO - District Education Officer
SD - Standard Deviation
OECD - Organisation for Economic Co-operation and Development
ICT - Information and Communication Technology
REC - Research Ethics Committee

Source of funding

The study received no external funding.

Conflict of interest

The authors declare no conflict of interest

Data availability

Data are available upon request from the author

Author contributions

CP: conceptualization, methodology, investigation, writing the original draft.

AA: data curation, validation, supervision.

FT: supervision, validation

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