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Original Research Paper

The Effect of Financial Management on the Learning Ability of Students in Government-Aided Primary Schools in Ibanda Municipality Uganda

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Abstract: This review explores the crucial nexus between financial management and the learning environment within government-aided primary schools in Ibanda Municipality, Uganda. Education in developing nations heavily depends on the efficient allocation and utilization of funds, directly impacting the quality of education and overall learning experience for students. Drawing upon a comprehensive analysis of selected schools in Ibanda Municipality, this review investigates the diverse financial management strategies employed and their subsequent influence on essential educational components, including infrastructure, teaching resources, and student welfare. This review research revealed that there is a direct correlation between effective financial management and the overall enhancement of the learning environment. Schools with robust financial planning mechanisms demonstrate improved infrastructure, better teacher-student ratios, and enhanced availability of educational resources whereas those schools facing financial constraints struggle to survive financially which affects the quality of education. Moreover, this review sheds light on the challenges faced by schools in resource allocation and highlights potential solutions to enhance financial sustainability. It emphasizes the need for strategic financial planning, transparent budgeting, and community involvement to ensure the effective utilization of limited resources.

Keywords: Education, Financial Management, Learning Environment, Planning, Strategies.

1. Introduction

In the early years, education in the United States (US) was haphazard. Many children were excluded from school because of race, ethnicity, gender, location and more importantly income. As a result, most children were not getting the education required. It was evident that public schools were deliberately designed to perpetuate the existing inequalities [1]. As American schools restructured to accommodate new circumstances, many educational leaders partnered their efforts to financially improve education. Educational institutions were strengthened to meet the needs of poorly educated employees, especially teachers. Later, parents also started to finance schools in cooperation with other sources from charitable, contributions, and sometimes state support. Later, at the time of the American Revolution, free schools were introduced and children were taught in organised schools. Schools were charged with teaching immigrants while assimilating them and the government started meeting the bills. Thereafter, the Disabilities Act was introduced and the government started injecting finances to help the disadvantaged group.

It is therefore worth noting that in America, funding for public schools has been a historical responsibility for local Governments. Therefore, the fact that presently, Norway and the United States are among the countries that spend more on education than any other country in the world is not surprising. In Europe, and France, expansion of public education also took place initially with resources from local governments. Later, the burden was shifted to the national level. In 1853, funding began to grow with local resources after the coming into law of liberating communities to raise more local taxes for schools. Finally, in 1881, the national government took over most of the financial responsibility after the abolition of fees and tuition [2]. In Africa, poor infrastructure and low-quality education have been identified as important barriers to teaching and learning. Crowded learning environments have been spotted all over Malawi, the Central African Republic and Tanzania. In most countries, still, students have to share textbooks. On average, fourteen (14) learners share a textbook in Cameroon. In Uganda, formal education was initiated by missionaries after the 1885's. Involvement by the government started in 1922 after the Phelps-Stroke Fund which sparked off education for small groups categorised as aristocracy, the clergy and tribal chiefs in the early 1920's and 1930's. This education was verily for the rich so the other groups did not benefit much. However, after 1925, the government took facilitation of schools and other educational institutions, through the 1950's and 1960's [3][4].

After independence, the education burden was carried by parents. As a result, children of the poor did not access education which was worsened by the unfavourable political situation of the 1970s that was prevailing then. During this period, parents' involvement in education came to almost a standstill yet the government was not doing much. In the late 1980's and 1990's, education was mainly funded by the government for recovery from the stagnation of the 1970's. The government became directly involved in the recruitment of teachers, construction of classrooms and providing instructional materials. Meanwhile, parents also provided what was termed as building funds to supplement government efforts. This situation continued until 1995 when the government introduced Universal Primary Education which was to meet all the educational costs by primary school children [5][6].

The learning environment is an important feature in an educational setting. The quality of the learning environment is vital because when it is non-conducive, it subjects both the learner and the teacher to adverse and sometimes dangerous conditions which compromise the learning and teaching process [7]. A worthwhile learning environment should be collaborative and stimulating to enhance performance and growth to fulfil the potential of every individual in the educational setting. Although the government provides quarterly grants in the form of capitation grants and parents contribute fees in the form of building funds every term, there have been reported cases of unconducive learning environments in government-aided Primary schools in Ibanda Municipality. As major components of a learning environment, structures in not in good condition, the environment is either bushy or noisy and as part of the social environment, cases of sexual harassment have been reported. More to this, some classrooms do not have enough seats and those which have are not in good condition while others are in noisy neighbourhoods (bars, markets, and other noisy areas). On the digital aspect, some teachers though trained, lack the skills and attitude to help learners enjoy the teaching-learning process. This has affected the teaching and learning process thus lowering the academic performance of learners in the Municipality [8]. Now, although various research studies have been conducted on finance and educational facilities and structures, no effort has been made to examine and ascertain the relationship between financial management and the learning environment. It is against this background that the researcher seeks to establish the relationship between financial management and the learning environment in Government-aided Primary Schools in Ibanda Municipality.

2. Literature Review

Over half of government funding for schools in New Zealand is devoted to teacher staffing. Funding for the improvement of the learning environment is paid straight to the schools on a per-student basis. State schools are government-funded and operated. Students and parents are however expected to pay for stationery, uniforms, textbooks and school trips. Schools also ask for voluntary donations in terms of school fees. Furthermore, operative funding is provided to schools from the government for the running of the schools and implementation of the school's goals and objectives as stated in the charter. This is paid quarterly by way of a bulk grant by the Ministry of Education. Operational funding is calculated by formula, the three key components of the funding are base funding and per-student funding.

According to a study by [9], insufficient school funds were a feature in schools as they had been running an operating deficit. This apparent lack of adequate funding from donating boards is common in countries which have devolved budgets to schools. This is further reiterated by [10], who identified government funding as a key issue, with one in four principals having dealt with financial deficits in the last three years. The move to quarterly allocation of roll-based funding was also seen to increase the financial pressure on schools by 47% of principals [10]. The researcher in [11], has questioned the current devolved model for schools and also asks if some financial decisions would best be made through a cluster of schools at the regional or national level. Hattie confirms the existence of a devolved model of financial decision-making and shows that the closer the decision is made to the student, the more likely the needs of diverse students are taken into account. However, it would seem to make sense based on this study, that property expenditure, both operation and capital as well as fixed costs, for example, electricity, be managed through a cluster of local schools.

According to the report on secondary schools by [12], financial management took up a significant amount of the Board of Trustees' time. However, this study found that teachers' and parents' involvement is perceived by the public as being supportive [9]. They found that although technically, it was the Board of Trustees who had formal responsibility, in reality, it was the principal who was given the control and responsibility for the budget. On another note, it should be noted that education funding has become a joint partnership between the government, parents and other development partners. However, government subsidies intended to meet tuition and operational costs have not been sufficient. As a result, educational institutions are forced to set high fees collected from the communities to fund their operations [13]. In addition, the personal qualifications of a team, or supervisor, and the amount of investment affect the amount of investment in income-generating activities. The income-generating programme can significantly increase the income of the school. This is important for the academic and non-academic development of students, teachers and all school academic communities [13].

The researcher in [14], contends that diversification of financing sources for use in education institutions' budgets is a problem that is debated internationally. Leaders of schools are therefore mandated to ensure a proper environment for teaching and research activities despite the impediments brought about by excessive regulations and bureaucratic demands. They explain the role of educational management in maintaining the balance between public responsibility and institutional autonomy. In their Best Evidence Synthesis on 'School Leadership and Student Outcomes' Robinson, Hohepa and Lloyd identify strategic resourcing as one of the five dimensions that make a difference to student outcomes [15]. Strategic resourcing is defined in this study as "securing and allocating resources that are aligned to educational purposes. However, the research did not clearly show how educational leaders make financial decisions in the everyday management of their schools [16].

According to researchers in [17], following good financial accounting practices would lead to schools making better decisions regarding the allocation of resources. In his study, he shows that the need for school committees is instrumental in decision-making so that whatever little funds are generated they are properly utilised. On the other hand, [9], observed that the 1989 reforms in New Zealand were about allowing the Board of Trustees and Principals to make decisions regarding the targeting of certain areas and the allocation of financial resources. Nevertheless, it is important to note that before the 1989 Education Act and the Public Finance Act of 1989, state schools in New Zealand had little exposure to financial management practices. Warner quoted by [18], considers that each education institution needs to diversify financing sources by developing activities that can generate income. This will help them to have a backup in case one of the sources is not sufficient.

Institutional financial instability which can be generated by the dependence on a single financing resource at the level of public higher institutions, a variable resource itself, dependent on context can be counteracted by the diversification of revenue sources. This aspect can be a challenge for the institution's management but can also lead to an increase in competitiveness both locally and internationally.

2.1. The Roles of Budgeting in Educational Institutions

In a study conducted by [19], the procedure for utilization of available funds for classroom development includes meetings, budgeting, decision making and implementation. The researcher in [19], asserts that a leader of an institution as the principal must act as the chief organizer of meetings. In a relatively proper manner, the principal must organise meetings which are key and are the bone of contention amongst those gathered for discussion to focus on how to acquire more from either governmental or community sources which involves proper budgeting. Researcher in [20], asserts that the design of a budget is a relatively easy task conceptually but its elaboration becomes difficult especially when the interests of the stakeholders involved in attaining this objective do not coincide with management objectives. Taking into consideration the budget autonomy in [18] which states that the new financial strategy of education institutions, based on global financing allows flexibility in management and as a consequence, institutions have the freedom to design, approve, execute and report their budget in conformity with legislation and own objectives. Many modern learning environments being built today promote and support a wide range of pedagogies including delivering, applying, communicating, and decision-making. They are often set according to the learners' base where teaching and learning occur. Modern learning environments support strength-based teaching and can provide both students and teachers with openness, flexibility and access to resources. In such circumstances, inquiries are shared, interventions devised collaboratively and reflections based on both self and peer observations can lead to the development of a robust and continuously improved community of practice.

Academic literature related to educational management [21] reveals that quality plays a critical role in modern education. Educational reforms that have been implemented throughout the world since the 1990s are all aimed at improving educational quality. The researchers in [22][23], agree that the educational industry is now in a state of constant evolution. More to this, in both Europe and Africa, education experts acknowledge that the educational environment offered by the institutions is less attractive. The researcher [24], observes in order to obtain an education environment of quality; a firm strategy must be adopted. A strategy is concerned with understanding the external environment while according to [24], management of school improvement is performed within a strategic planning framework. The strategy formation process includes an assessment of internal resources and external influences as well as recognition of the established organizational culture. The researcher in [24], further observes that the strategic analysis involves environmental scanning SWOT analysis. The internal educational environment analysis is related to the internal resources of an academic community including the intellectual capital. The complexity of the educational environment stipulates the variety of situations in which managers make strategic decisions aimed at enhancement [24].

According to [25], in the context of quality assurance, managers employ a series of integrated management procedures to achieve their strategic objectives. As said by [24], in the process of managing school improvement, various initiatives can be involved: organizational change philosophies (Total Quality Management) as well as more limited management techniques (school self-evaluation, feedback from stakeholders). In addition to this study, the academic investigation by [9] highlighted the issue, affirming that the effect of budgeting for school and student improvement especially classroom development is a priority because once expenses are covered, there is little if any discretionary funding for school priorities. They go on to state that this results in the financial decision-making process in schools being about avoiding financial loss rather than improving student outcomes [17]. The study was not comprehensive since it does not show the purpose of making financial decisions in making discretionary spending that could improve student achievement with respect to a quality environment.

The financial decision-making process best suits the needs assessment for the utilization of funds. The researcher in [17], observes that reforms of the late 1980s placed the responsibility of budgeting and reporting onto the schools and resourcing theoretically remained the responsibility of the government. This is supported by [9] who stated that a key aspect of school-based management reform has been the delegation of financial management to the school. The researcher in [26], considers that institutional performance can be obtained through two methods which can be used individually or which can be correlated: budget-based on previous results and/or budget-based on projects.

2.2. Financial Reporting in Educational Institutions

The researcher in [27] observes that some phenomena occurred in an accounting scandal in the early 21st century which showed us the weakness in financial reporting quality (FRQ). He continues that the financial report quality depends on the value of the accounting report. Hence, the company needs to provide high-quality financial reports. Research shows that a quality financial report will be both impactful and useful in making an investment decision [27]. The concept of a quality financial report is not only for containing financial information but also non-financial which will be useful in making an informed decision [28].

The quality of financial reports will be studied from two distinct angles. First, the quality of a financial report shows the company's performance which is reflected in the profit information. It can be said that financial report information has high quality if the profit obtained in the current year can be used as an indicator to generate profit in the future [29]. Secondly, the quality of financial reporting is related to the company's market performance which is reflected in the profit information as listed in the stock exchange. The purpose of financial reporting is to provide financial statement users with financial information that is useful for making economic decisions [30]. A valid decision can be made if the information in the financial statements meets the quality of financial information, including being presented in an appropriate, relevant, comparable, understandable, timely and verifiable manner. In addition, the quality of financial reporting is also useful in making decisions regarding the allocation of resources owned by the company. Fulfilment of the quality of financial reporting will be able to inform the company's ability to manage both internal and external sources of funds and meet the right elements of accountability. A financial report includes financial statements and informative instruments or procedures. These instruments either directly or indirectly are associated with accounting information such as the firm's resources, assets, debts and profits. Financial reporting's main objective is to reveal the economic effects of commercial units' financial performance. The researcher in [31] agrees with [32] that misreporting can distort the peer firm's investment and operational efficiency.

The researcher in [33], observes that study findings on the effects of education on student performance have been inconsistent. Some have indicated that it is how money is spent and not how much is available that determines academic outcomes. In Uganda, poor performance of UPE schools has been partly blamed on ineffective utilisation of UPE funds disbursed by the government. According to [34], the East African governments disburse funds in order to provide essential social services to the citizens. Budget allocations or funds may be allocated adequately if there is accountability or strong institutions that can provide satisfactory financial reports.

2.3. Financial Management and the Learning Environment in Educational Institutions

According to [35], physical facilities constitute a strategic factor in organizational functioning. He stated that their availability, adequacy and relevance influence efficiency and high effectiveness. [36], asserted that physical facilities when provided in the teaching-learning process, consequently improve the academic achievement of students. He submitted that no effective science education programme can exist without equipment and facilities for teaching.

In their contribution, [37], reiterated that when facilities are provided to meet the relative needs of a school system, students will not only have access to the reference materials mentioned by the teacher but they will also learn at their own pace. The effect of absence or availability of facilities for the overall academic performance of the entire students is further illustrated by [38], who acknowledged that instructional facilities are indispensable to the academic achievement of students. In another instance, different authors in their studies found that the quality of education received by the learners at school, to a very large extent is determined by the level of availability of the material resources and the overall atmosphere in which learning activities take place. They also contend that human resources (social environment) were found to be significantly related to students' academic performance [39].

An observation of most schools in Africa, particularly on the nature of classrooms as a learning environment, one finds that classes are congested and have few desks. There are no window panes and ventilation is poor which hampers the teaching and learning process. Amidst such conditions, schools receive funding from both the government and parents' contributions. This finding is similar to that of [40], who made an observation that crowded classroom conditions make it difficult for students to concentrate on their studies. The researcher in [41] agrees with [40], that a strong management system of education is pertinent in ensuring efficient and effective accountability at various levels of education which translates into better facilities and improved performance of the learners. A situation where there is a poor state of the learning environment may imply that funds meant for maintenance can either be insufficient or have been poorly managed. More so, these funds may not be properly used since the nature of the learning environment is directly correlated with the amount of funds spent on it [42]. When the classroom as part of the physical environment is un-conducive, teachers' morale is lowered and students' performance may be affected. The amount of learning that takes place is proportionate to the quality of resources available in the classrooms.

Education is of paramount importance for the political, economic and social development of any community [43]. The need to attain the best education continues to be a basic requirement worldwide. According to the World Bank Report of 2005, investment in education has been the hallmark of all nations of the World. All nations have realised that financial resource is an important key input into any public or private education system which provides the means of running all the affairs of an institution. It helps in the acquisition of resources needed to achieve education institutional/organizational objectives. In the case of public schools, these financial resources are obtained through government allocations, parents' contributions, school internal sources and donor organizations. The revenue element of the financial resources is converted into human and physical resources through planning and budgeting. Finance is the most basic resource in any enterprise, the education sector inclusive. Hence, everybody is concerned about its management [44]. Against this background, educational institutions must manage their finances well so that school facilities are in good condition and well utilised. According to the United Kingdom Report 2009, good financial management is an essential element of strong corporate governance and forms part of the foundations of an organization underpinning service, quality and improvement. Strong and efficient financial management provides a basis for accountability to stakeholders for the stewardship and use of resources. According to [45], planning in financial terms involves expressing the school plan. The process of planning includes the mission and general aims of the school as a framework and determining outcomes according to the needs of the school, measuring the cost of the programmes and establishing school fees and other revenue while evaluating the output of each programme.

The management of finances squarely lies upon head teachers who are the Accounting Officers. According to [46], usually, school head teachers and financial committees project for the coming year from assumptions based on reliable data of expected incomes, which form the basis for the projected income and expenditure (budget). However, these Head teachers need to handle and utilize these finances very well. For instance, [47], posted that school budgets which serve as guides to financial planning and program management to permit orderly operation for a stated period, must be upheld as guiding tools for effective financial use. In contrast, though, school administrators continue to bypass financial regulations thus stifling the achievement of educational goals. In absolute agreement, [48] and [49] observe that planning and control of funds, important as it is, in financial management, has been neglected for personal benefits. Therefore, it is paramount that the basic function of a budget serves as an instrument for planning so that educational programs will not be interrupted or restricted because of insufficient funds, depleted accounts or/and their misuse.

According to [50], the dual nature of the role played by the head teacher is controversial and problematic because whereas he is expected to account for the school the development committee as accounting officer are also accountable to the education department as their employees. In essence, school head teachers have a remarkable capacity to derail decentralized governance structures by retaining control of them or to ensure the success and effectiveness of these structures and facilities. Studies by [51] in the Gutu district in Harare showed that members of the school development committees lacked financial management abilities. The studies further reveal that the lack of competency to carry out financial management was a stumbling block to most school development committees. The researcher in [51] casts blame on the lack of financial awareness of school committee members as one of the reasons why head teachers continue to bypass the basic financial regulations to the detriment of the learning environment. The researcher in [52] recommends that fundamentals of financial management such as governance, internal control, probity and propriety should be firmly in place. According to [52], the institutions of education need to establish core financial competencies and achieve consistency of financial management skills.

The researcher in [52], further observed that financial management in education is concerned with the cost of education, the source of income to meet educational costs and the spending of income in an objective manner in order to achieve educational objectives. Therefore, education is both consumption and an investment in human capital by individuals and society for improved structures, resources and facilities. This emphasizes the need for community members to cooperate with the school committees in the contribution and management of financial resources [53][54][55]. According to [53] a survey conducted in Uganda, using a sample of 250 schools revealed that the average level of funding that reached schools was very low and that only 13 per cent of those funds were used to serve their intended purpose. It was further reported that financial malpractices increase transaction costs, reduce efficiency, and quality of services and distort the decision-making process. The researcher [54], observed that such malpractices lowered the quality of education by citing an example where schools have dilapidated buildings despite the significant financial efforts made by public authorities and the government to provide each child with his/her learning materials [56][57]. The researcher in [53] reported that financial misappropriation and misuse distort both the quality and availability of education services and resources. This explains the need for concerted efforts to consider the management of school resources very well for the proper development of facilities, especially the learning environment [58][59]. In addition, [55], established that poorly equipped laboratories, libraries, home science and workshops make learners fail to do the necessary practice thus affecting mastery of content as well as leading to poor performance. UNESCO [56], established a strong causal link between the quality and amount of science equipment and furniture on one hand and the quality of student outcomes on the other. According to [60][61], financial administration in a school situation requires not only detailed planning and research qualities but also monitoring, of the activities of the members of the school governing body and the structures that control the finances.

3. Methodology

This research paper reviewed sixty-one related journal articles and critically analysed them based on financial management strategies and their effects. Drawing upon a comprehensive analysis of selected schools in Ibanda Municipality, this review investigates the diverse financial management strategies employed and their subsequent influence on essential educational components, including infrastructure, teaching resources, and student welfare. These investigated parameters formed the bedrock of the review.

4. Finding and Discussion

This research review reveals that there is a direct correlation between effective financial management and the overall enhancement of the learning environment. Schools with robust financial planning mechanisms demonstrate improved infrastructure, better teacher-student ratios, and enhanced availability of educational resources. Conversely, schools facing financial constraints struggle to maintain adequate facilities and provide essential learning materials, adversely affecting the quality of education. Moreover, this review sheds light on the challenges faced by schools in resource allocation and highlights potential solutions to enhance financial sustainability. It emphasizes the need for strategic financial planning, transparent budgeting, and community involvement to ensure the effective utilization of limited resources.

5. Conclusion

In conclusion, the study underscores the pivotal role of sound financial management in shaping the learning environment within government-aided primary schools in Ibanda Municipality. Recommendations include targeted policy interventions, capacity-building initiatives, and community partnerships to bolster financial literacy among school administrators, ultimately fostering an enriched educational experience for students in the region.

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