BUDGETING PRACTICES AND SERVICE DELIVERY IN SELECTED PRIVATE SECONDARY SCHOOLS IN MUKONO DISTRICT, UGANDA

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A DISSERTATION SUBMITTED TO THE SCHOOL OF BUSINESS IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF A DEGREE OF BACHELOR OF SCIENCE IN ACCOUNTING AND FINANCE OF UGANDA CHRISTIAN UNIVERSITY

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DECLARATION

I Wegosasa Angel Sabella hereby declare that this dissertation has been produced out of my own effort with the guidance of my supervisor and has never been submitted to any other institution for any award.

Signature.. Date.....21...../.....05...../.....2026...

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M23B33/099

APPROVAL

The research report has been done under my supervision and its here by submitted for examination with my approval.

Supervisor: Mr. Agume Anthony Kabisyaki

Signature: ....

Date: 11/05/26 ....

DEDICATION.

With special regard, I dedicate my work to my family who have always been there to support me in my education especially my mother. May the Almighty God richly bless you.

ACKNOWLEDGEMENT.

I want to express my gratitude to the Almighty God for giving me life and for leading me along my academic journey. It hasn't always been simple, but it was possible. I want to express my sincere gratitude to Mr. Angume Anthony Kabisyaki, my supervisor, for all of his hard work and knowledge.

Additionally, I acknowledge the owners and managers of the selected private secondary schools in Mukono for providing me with the necessary information to complete my research.

Lastly, I would like to express my gratitude to my wonderful family for their love, moral support, and financial assistance throughout my academic journey.

Blessings to all of you.

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ABSTRACT.

The study investigated the linkages between budgeting practices and service delivery in selected private secondary schools in Mukono district, Uganda. The study reviewed and examined budgeting practices in private secondary schools in Mukono District, assessed the level of service delivery and analysed the relationship between budgeting practices and level of service delivery in private secondary schools in Mukono District.

This study used a quantitative research approach and the research method was a cross sectional survey. Structured questionnaires were used to gather data with the help of purposive and simple random sampling techniques. The respondents for the study were head teachers, bursars, administrators, heads of departments and teachers from selected private secondary schools with a sample size of 37 questionnaires which were returned and analysed.

The results showed that budgeting practices especially in the preparation of budgets, budget implementation, monitoring and control of the budgets are highly practiced in the private secondary schools in Mukono district and help to improve the service delivery. The study found that good budgeting practices contribute to the improvement of planning, accountability, financial discipline, allocation of resources and decision making, thereby improving the quality of teaching, instructional materials, infrastructure, and provision of welfare services to students. The results also revealed high positive correlation values among budget preparation and service delivery ($r = 0.63$), budget implementation and service delivery ($r = 0.59$) and budget monitoring and control and service delivery ($r = 0.67$).

The study revealed that sound budgeting is instrumental to enhance service delivery in private secondary schools. The study thus recommended that school administrators need to strengthen budget preparation by involving stakeholders, budget implementation by closely adhering to financial plans and train staff on budgets and as well to improve budget monitoring with regular reviews, variance analysis and timely corrective actions for improved accountability, efficiency and overall service delivery.

CHAPTER ONE

INTRODUCTION

1.0 introduction.

This chapter represents the background of the study, statement of the problem, purpose, objectives, scope, research questions, significance of the study, and the conceptual framework. The study examined budgeting practices and service delivery in private secondary schools in Mukono district, Uganda using data covering the period 2019-2025.

1.1 Background of the study.

Budgeting is the process of laying out how the resources of an organisation like finances, time and human capital shall be allocated and used within a given time frame. It is an important aspect of financial management and very significant in the planning, coordination, and control of organisational activities. Proper budgeting plays a critical role in the education sector regarding the delivery of quality services such as teaching, infrastructure development, delivery of learning materials and student support services. Financial management practices are important in education systems with the aim of attaining the desired learning outcomes globally. World Bank(2012) notes that it is important to allocate and utilize resources efficiently to enhance the quality of education.

Nevertheless, poor funding, poor budgeting mechanisms, and poor financial controls are some of the challenges that many developing countries have, which adversely impact service provision.

Sub-Saharan Africa is one of the regions where the private secondary schools have been playing a major role in supplementing the government initiatives towards educating a fast-increasing population. In spite of this contribution, most of the private schools in the country are run on tight budgets since they mainly depend on tuition fees as their source of revenue. Some of the challenges that these institutions are usually faced with include fluctuation in the number of students enrolled, arrears in fees, inflation and general economic instability which make it very difficult to effectively budget and plan finances. The sector of the private educational establishment has also grown significantly in Uganda over the years, particularly in cities and rural-urban regions like Mukono District. These schools are different in size, ownership, and fee structure, but have common financial management issues. Most institutions are challenged in juggling conflicting financial needs (staff salaries, infrastructure, instructional materials, and costs). The years 2019-2025 have been especially problematic because of the impact of the COVID-19 pandemic, extended school shutdowns, and economic disturbances. These aspects had a great impact on the school revenues especially in terms of low fees collection thus limiting the budget implementation as well as the overall school operations. This caused delayed payment of salaries, co-curricular activities, teaching materials and facilities.

Good budgeting habits including participatory budgeting, realistic budgeting, good execution and constant monitoring are thus essential in ensuring that resources are well utilized and services are delivered efficiently. There is however little empirical evidence regarding the effects of such budgeting practices in service delivery in the private secondary schools especially in Mukono District.

1.2 Statement of the Problem.

There is a growing number of private secondary schools in Sub-Saharan Africa, including Uganda, which supplement the efforts of the government to provide education at public secondary schools with limited resources. However, the loading of tuition fees, low enrolments and the delayed payments to these schools pose serious challenges in their finances (Oketch and Rolleston,2017:Lewin, 2009).

These financial limitations have been exacerbated by the economic shocks and the impact of the COVID-19 pandemic on school operations in Uganda from 2019 – 2022 (UNESCO, 2021; World Bank, 2021) . This has made many private secondary schools to experience difficulties in effective budgeting, which has resulted in poor allocation of resources, insufficient teaching materials, delayed payment of salaries, and poor service delivery (MoES, 2020; UBOS,2020).

Mukono District has private secondary schools which function in a very competitive environment where quality service delivery is a must. However, there are various issues that many schools are still facing in relation to financial management such as inadequate budgeting skills and poorly used resources. These difficulties affect the standards of teaching, provision for the physical environment and provision for the welfare of pupils.

While budgeting is an important aspect of financial management, there is scarce empirical study which investigates the relationship between budgeting practices and service delivery in private secondary schools of Mukono District. This gap can affect development of sound financial management planning and policy interventions.

This study therefore aims at investigating the effect of budgeting practices on service delivery in private secondary schools in Mukono district in Uganda during 2019-2025.

1.3 Purpose of the Study.

This study aimed at investigating the effect of budgeting practices on service delivery in private secondary schools in Mukono District, Uganda, for the period of 2019-2025.

1.4 Objectives of the Study.

The study aimed at achieving the following objectives:

i. To assess budgeting practices of private secondary schools in the Mukono District.

ii. To evaluate the level of service delivery in the private secondary schools in Mukono.

District.

iii. To study the relationship between budgeting process and service delivery in Mukono District private secondary schools.

1.5 Research Questions.

The study was to seek to answer the following questions:

i. How is budgeting undertaken in private secondary schools in Mukono

District?

ii. How do these schools perform with regard to service delivery?

iii. What is the relationship between budgeting and service delivery in?

private secondary schools?

iv. What are the factors that affect services within the various parts of a budget?

1.6 Scope of the study.

1.6.1 Content scope.

The independent variable for the study was budgeting practices while service delivery was the dependent variable. Budgeting practices involve budget preparation, participation, implementation and monitoring control. The service delivery was assessed based on the quality of teaching materials, infrastructure and students welfare services.

1.6.2 Time Scope.

The study was carried out for five months starting from December 2025 to April 2026. It, however, had access to primary data for seven years, from 2019 to 2025.

1.6.3 Geographical Scope.

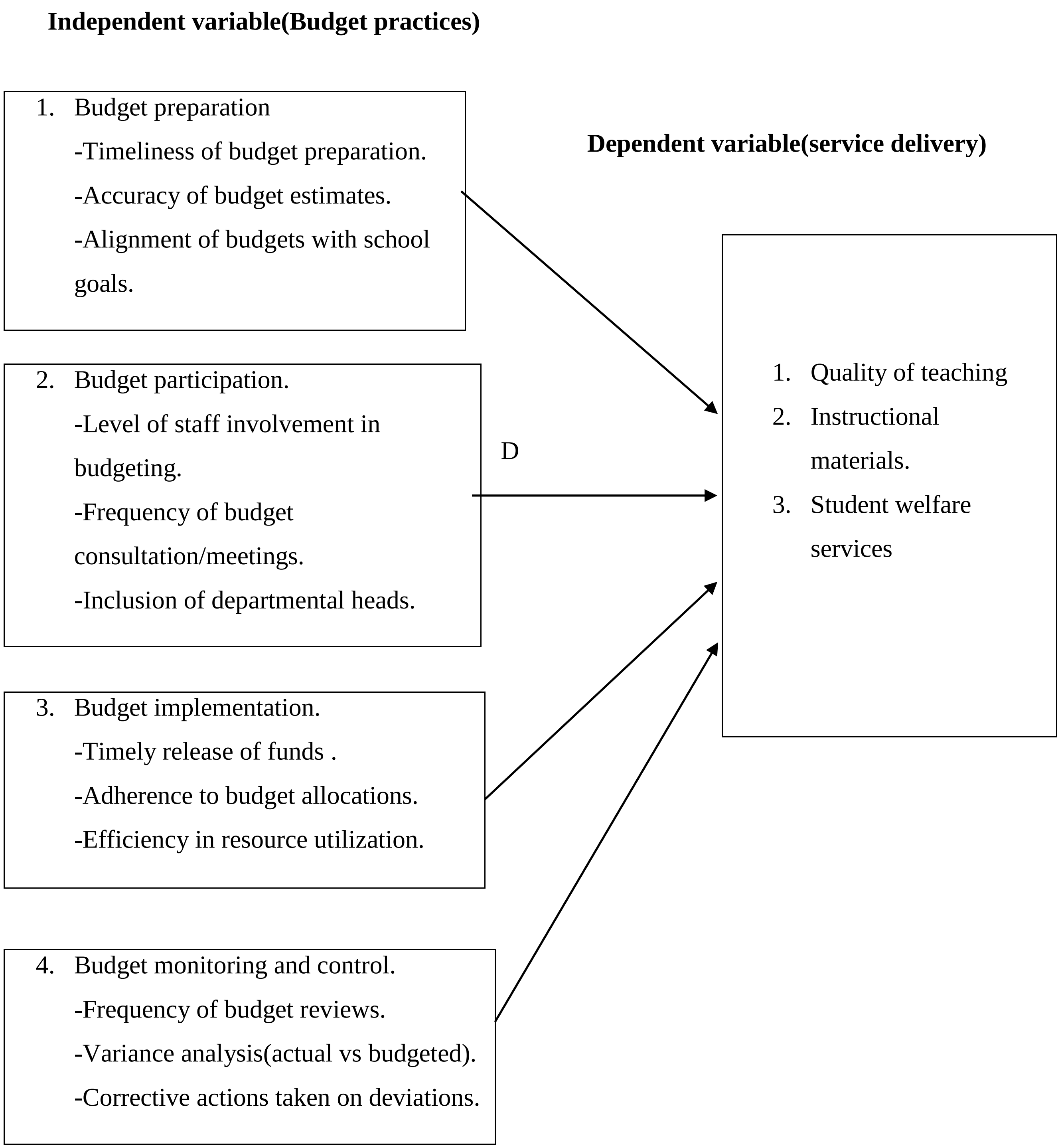
The study was carried out in selected private secondary schools in Mukono District, Uganda.

1.7 Significance of the study.

This study involves several stakeholders. The school administrators can use the information to guide them in their budgeting process and resource allocation. Policymakers and Education authorities get evidence to support their financial management policies for private educational institutions. Parents and students benefit from improved service delivery resulting from better resource utilization. Furthermore, the study adds to the education sector literature of budgeting practices and service delivery in education and also sets a platform for further research.

1.8 Conceptual Framework.

The study was based on the assumption that budgeting practices influence service delivery in private secondary schools.



CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction.

The chapter is a general overview of all the literature available regarding the budgeting procedures and service provision in private secondary schools. The review provided a critical analysis of the theory, conceptual understanding and empirical evidence from existing research which informed the extent of current knowledge and gaps. The chapter was organized into the theoretical review, conceptual review based on the study objectives, empirical review based on the study objectives and research gap. This was a good approach in understanding the relationship between budgeting practices and service delivery in private secondary schools, (Ali et al.;2023; Musana, 2022)

2.1 Theoretical review.

Theories that served as a basis for this study were those which covered the effect of budgeting in achieving organizational outcomes particularly on services.

The Budget Theory emphasises the aspects of Planning, Coordinating and Controlling financial resources in an organisation. If implemented properly, it will enable them to allocate resources efficiently, track the performance and achieve goals (Schubert & Kirsten, 2021). This theory gives an insight into the value of effective budget preparation, implementation and monitoring towards provision of quality education services in a private secondary school.

The study was also based on the Resource Based View (RBV) that states organizational performance relies upon the effective management and utilization of resources. The ability to allocate resources and control finances efficiently is more likely to lead to improved outcomes of service delivery at institutions (Matsoso et al., 2021). In private schools, money is targeted for specific areas such as infrastructure and teaching, student welfare etc.

In addition, the Systems Theory account for the interaction of the components of an organization in order to reach common goals. Budgeting practices are part of the financial management system and impact other aspects, such as administration, teaching and infrastructure (Ali et al., 2023). One way to ensure that the overall service is delivered is to coordinate these elements.

2.2 Conceptual review.

2.2.1 Budgeting practices.

Budgeting practices involve how organizations plan, allocate, implement and monitor financial resources during a period of time (Schubert & Kirsten, 2021). This type of behavior is an important part of financial management and affects the utilization of resources to reach the organization's goals.

Scholars define 'technical definition of budgeting practices' and ‘managerial definition of budgeting practices'. Technically, budgeting is the estimation of revenues and expenses and is designed to ensure that the financial plans are implemented (Chidinma, 2022).

It is regarded as a strategic management instrument which enhances accountability, decision making and performance (Matsoso et al., 2021; Ali et al., 2023).

The educational institutions include the following budgeting processes: Budget preparation, participation, implementation, monitoring and control. They need to prioritize needs and allocate resources for areas of service delivery to prepare budgets (Takwa et al., 2024). Participatory budgeting can lead to more accountability and engagement of multiple actors in decision making (Mbogo et al., 2021).

The implementation of the budget involves doing the planned activities within the allocated budget, while monitoring and control involves tracking performance and fixing deviations (Fasesin et al., 2023). The effectiveness of budgeting practices determines the effectiveness determines efficient resource utilisation and consequently the service delivery.

Additionally, recent studies highlight the role of digital tools and accounting systems in improving budgeting processes for their accuracy and timeliness (Ebhota etal., 2024). However, the differences in measurement across studies call for a standardized implementation, preparation and monitoring process (Okumu, 2021).

2.2.2 Service delivery in Private Secondary Schools.

Service delivery of private secondary schools is the educational services provided to cater to the need and expectation of the students and the stakeholders. It involves quality education, access to teaching resources, infrastructure development and provision of student welfare services (Musana, 2022).

The Scholars see service delivery as a process and also product. Thus, it is a product of knowledge and achievements of learners at the same time it is a process, availability and efficient utilization of resources (Makoba 2023).

With this two-way relationsip, it is apparent that inputs are as important as outputs in the education system.

Given the close relationship between service delivery and money management in private secondary schools, which are mainly tuition-fee dependent, this topic was linked to financial management practices.

Proper budgeting guarantees the proper allocation of resources for supporting teaching, infrastructure and student welfare (Otai & Birungi, 2025).

The poor planning of the budgeting process could lead to low quality of teaching materials, delayed payment of staff allowance, inadequate infrastructure and less support services for students (Mpora et al., 2025). On the other hand, good budgeting helps to maximize use of available resources and the effectiveness of the service.

Service delivery is thus a multi-dimensional phenomenon, which is shaped by financial and managerial aspects. These signs include teaching, instructional materials, infrastructure and student welfare services (Musana, 2022).

2.3 Empirical Review based on Study Objectives.

2.3.1 Budget Preparation & Service Delivery.

Empirical Research indicates that the preparation of budgets is an important aspect of improving the results of an organization. Institutions with a clear budget plan will be able to direct their resources most effectively towards what they are focused on, which will result in better service delivery (Schubert & Kirsten, 2021).Mbogo et al. (2021)) reported that the positive impact of participatory budgeting on outcomes for the organization include better resource allocation and accountability. Similarly, Matsoso et al. (2021) found that budgeting, which is aligned with strategic goals, increase the efficiency and effectiveness of resource utilization.

Ali et al. (2023) found budgeting incorporating risk assessment and contingency planning performance is better for the organization. In addition, Fasesin et al., (2023) noted that in the context of resource allocation, business planning is efficient and effective.

Despite this, budget preparation is a challenge because of unrealistic budgeting, financial knowledge is limited and there is no involvement of the stakeholders, which affects the services provided (Okumu, 2021).

2.3.2 Budget implementation and service delivery.

The successful implementation of budget is vital in achieving results. Results revealed that effective implementation is associated with better service delivery as it ensures the use of resources as desired (Michiri 2022).

Musana (2022) showed that good expenditure control and cash outflow management in the institution result in better operational performance. Likewise, Makoba(2023) cited that the implementation will also improve efficiency and the wastage will be reduced.

On the other hand, the use of weak implementation practices like unauthorized expenditures and financial monitoring inefficiencies, results in a decrease in service delivery(Chidinma,2022). Similarly, Mpora et al. (2025) have identified that suboptimal implementation leads to financial problems and decreases the performance of the organization.

Accounting systems have been found to enhance implementation by providing financial activity tracking and an aid to decision making (Ebhota et al.,2024).

2.2.3 The budget monitoring and control and service delivery.

Budget Monitoring and Control is the process of assessing performance and rectifying it as needed. Research indicated that oversight that was continual was linked to accountability and service delivery results (Schubert & amp; Kristen, 2021).

Mbogo et al. (2021) reported that regular budget reviews enable organisations to detect deviations at an early stage and take necessary corrective actions. Likewise, Takwa et al. (2024) pointed out that monitoring enhances transparency and resource efficiency.

Ebhota et al. (2024) noted that digital tools contribute to better monitoring because they provide more up-to-date and accurate financial reporting. However, due to the absence of formal monitoring systems, budgeting is poorly implemented and service delivery is inadequate (Okumu,2021).

Overall, good monitoring helps to improve financial discipline and facilitates ongoing service delivery improvement.

2.4 Research Gap.

Although there has been a lot of research on budgeting and organizational performance, the majority of the research has concentrated mainly on financial performance, especially in large organisations and public institutions (Ali et al,2023). Empirical evidence on the impact of budgeting practice on service delivery in private secondary schools, particularly in the local context of Mukono district is limited.

In addition, the variability in data collection methods for budgeting practices and service delivery make it difficult to compare the results from different studies (Okumu,2021). Little attention is also given to the individual effects of components of budgeting practices (budget preparation, implementation and monitoring) on service delivery outcomes.

This study was thus aimed at filling the gap by studying the relationship between practices and service delivery in selected private secondary schools in Mukono, District, Uganda.

CHAPTER THREE

METHODOLOGY

3.0 Introduction.

This chapter is a representation of the research methodology used in the study on budgeting practices and service delivery on selected private secondary schools in Mukono District, Uganda. It explains how the study was carried out including research design and approach, area of the study, study population, study sample, sampling procedures, data collection methods and instruments, data collection procedures, validity and reliabilities of instruments, data analysis techniques, ethical matters and limitations of the study.

3.1 Research Design and Approach.

The study used a cross sectional survey research design which allowed the researcher to study the relationship between budgeting practices and service delivery in private secondary schools without the researcher manipulating any of the variables. The design helped in data gathering at a single point which gave the researcher a picture of the effect of budgeting practices and service delivery in selected schools. The cross-sectional design was suitable as it highlighted real-life situations as they appear naturally, thus enabling the generation of reliable and practical evidence of the impact of budgeting practices on service delivery in educational institutions (Creswell, 2012).

In addition, the study used the quantitative research approach, and numerical data were collected and analyzed to determine the relationships between variables. The respondents were selected in the selected private secondary schools and data was collected using structured questionnaires. Statistical techniques such as descriptive statistics and correlation analysis was used to determine the strength and direction of the relationship between budgeting practices and service delivery. The quantitative method was found to be suitable as it allowed for objective measurement, testing of hypothesis and generalisation of findings (Leedy & amp; Ormrod,2013).

3.2 Area of the Study.

The study was carried out in Mukono District (Central Region) of Uganda. In particular the research was conducted in selected private secondary schools in Mukono Municipality. The area was selected because of the rise in the number of private secondary schools, especially of financial management issues, including budgeting, which they encounter and the manner in which they deliver services. These schools have to compete and depend on tuition fees heavily, which makes budgeting a critical aspect for ensuring quality service delivery (UBOS, 2024; Musana, 2022).

3.3 Study Population.

The study population is the totality of the population from which the researcher wants to make generalizations (Trochim, 2006). The study population included key stakeholders in the budgeting process and service delivery in the private secondary schools in Mukono District. These were comprised of head teachers, deputy head teachers, bursars/accounts, heads of departments and teachers. These respondents were chosen as they have a direct involvement in financial planning, resource management, and/or policy. Allocation and provision of provision in schools. Their expertise and experience was needed to give relevant and reliable information on budgeting practices and service delivery.

3.4 Sampling procedure and Sample size.

The sample is a group selected from the population for a study (Creswell, 2012). The sample size for this study was calculated by Slovin's formula which is widely used formula to calculate the Sample sizes with a known population size.

The formula is given by:

$n = N / (1 + N(e^2))$

Where:

n = sample size

N = population size

e = margin of error (0.05)

The study population was made up of 50 staff members of selected private secondary schools in Mukono District.Therefore the sample size was found as follows:

$n = 50 / (1 + 50(0.05^2))$

$n = 50 / (1 + 50(0.0025))$

$n = 50 / (1 + 0.125)$

$n = 50 / 1.125$

$n \approx 37$

The respondents for this study were therefore, calculated to be 37, that is, 37 people were selected to participate in the study.

The population is made up of staff of selected private secondary schools in Mukono District. By using Slovin's formula, a representative sample was taken and the results may be generalized. Sample size finally achieved is deemed sufficient for analysis of data.

3.5 Sampling Method.

Purposive sampling and simple random sampling were used in this study. Hence, the sampling of the key respondents (head teachers and bursars) was done by purposive sampling, as these persons are directly involved in the budgeting and financial management. The selection of these individuals was done based on their knowledge and capacity to provide detailed information pertinent to the study.

Furthermore, simple random sampling was also adopted for selecting the teachers and heads of departments. This random selection method ensured that each member of the population had an equal chance of being selected, reducing bias and increasing the representativeness of the sample. Such sampling methods allowed that knowledgeable and representative respondents were sampled.

3.6 Sources of Data.

Primary and secondary sources of data were used in the study. The primary data was gathered using questionnaires that gave firsthand knowledge on budgeting exercises and delivery of services in private secondary schools. This type of data was very important because it was pertinent to the research objectives and was up-to-date for the area of the study.

Secondary sources of information, such as journals, textbooks, reports and previous research studies, were used to collect secondary data. These sources were utilized to provide background information and to interpret the findings. Secondary data were also used to gain insight into the theories and empirical evidence on budgeting practices and service delivery (Mubazi,2008).

3.7 Data Collection Method.

Survey method was used for data collection in this study. A survey is a process of gathering data from structured instruments to gain insight into respondents' views and opinions about specific variables (Amin,2005). This approach was suitable as it enabled data to be gathered from a reasonably large sample of respondents in a relatively short time frame.

The survey aimed to collect the data related to the budgeting process, including budget preparation, implementation, and monitoring, and other indicators of service delivery, including the quality of teaching, materials, infrastructure, and student welfare.

3.8 Data Collection Instrument.

3.8.1 Questionnaire.

Structured questionnaire with closed ended questions was used to gather data for the study. The questionnaires were prepared according to the study variables and objectives divided into; budgeting practices and service delivery.

The instrument that was used employed a 5point likert scale from strongly agree to strongly disagree. The format was selected because it enables the respondents to articulate their views clearly and makes data analysis much easier (Mugenda & Mugenda, 2005). Structured questionnaires were employed to ensure uniformity of responses, increase the reliability and validity of the data collected (Sarantakos, 2005).

3.9 Data Collection Procedure.

The researcher received an introductory letter from the university which was presented to the selected private secondary schools, Mukono District, for permission. With permission, the researcher gave questionnaires to the respondents and let them know about the research.

Both confidentiality and adequate time to complete questionnaires were assured. The researcher then retrieved the completed questionnaires and made sure that all required information or data for analysis was obtained. This process provided ethical compliance and a high percentage of responses.

3.10 The validity and reliability of research instruments.

3.10.1 Validity.

Validity is the degree of accuracy of an instrument to measure what it is supposed to measure. The

Its content validity was established by the expert evaluation of the questionnaire by the supervisor.

Evaluated the importance and understanding of the questions.

The Content Validity Index (CVI) was computed to assess the validity of the instrument, based on which is the

formula:

The percentage of items that have been used correctly to the total number of items is CVI.

If the CVI value is greater than 0.70 then it is acceptable (Amin 2005) which means that

The instrument used was appropriate for data collection.

3.10.2 Reliability.

Reliability is the stability of a research instrument to measure variables (Mugenda & Mugenda, 2003). Cronbach's Alpha coefficient was used to test the reliability of the questionnaire.

A pilot study was conducted, and the results was analyzed using statistical software. A reliability

With the same coefficient of 0.7 and higher, it was deemed acceptable, and it was found that the instrument gave consistent and reliable results.

3.11 Data Analysis.

3.11.1 Analysis of quantitative data.

The statistical methods were used to analyze the quantitative data. Data obtained from the questionnaires were categorized, cleaned and analyzed using statistical software. Raw data were summarized in descriptive statistics including frequencies, percentages and means.

The correlation was used in inferential statistics in order to explore the relationship between budgeting practices and service delivery, especially the correlation analysis. The tool used for the statistical analysis of the data is SPSS software as it was the most efficient and accurate to manage large data sets for producing accurate results (Ali, 2020).

The data were edited and coded for consistency and accuracy. Coding that involved coding of responses numerically which would allow for the easy analysis and interpretation of data (Skinner, 2020).

3.12 Ethical Considerations.

The ethical aspects were monitored during the study to safeguard participants' rights. Before participation, respondents were notified of the study and they agreed to participate. The participation was voluntary and respondents were free to drop out of the study at any time.

Confidentiality was ensured by making sure that information from respondents was not shared with unauthorized individuals. To protect the anonymity of the respondents, their names were not included in the report. Plagiarism and academic integrity were ensured by the proper citations of all the sources of information (Pietilä et al., 2020; Chervenak & McCullough, 2021).

3.13 Limitations and delimitations.

There were some limitations in the study in the process of data collection. A few respondents hesitated to give information because of confidentiality. This was worked out by letting them know that data collected would only be for academic purposes.

The study was also impacted by financial limitations, particularly with regard to transportation and printing expenses.

However, the researcher overcame these challenges with careful planning and mobilization of resources.

Additionally, some respondents were unavailable due to various reasons such as busy schedules and unwillingness to participate, the researcher distributed more questionnaires than required to ensure that sufficient data was collected.

CHAPTER FOUR

DATA PRESENTATION AND INTERPRETATION OF RESULTS.

4.0 Introduction.

This chapter represents and discusses the findings of the study carried out to examine the relationship between budgeting practices and services delivery in private secondary schools. The study was conducted using questionnaires administered to the school staff and they were 37. The findings are presented using tables for clarity purposes.

4.1 Findings for Respondents' Demographic Characteristics.

This section provides background details of the respondents on gender and age, education level and position held in the school as shown in the tables.

4.1.1 Gender of Respondents.

Table 1: Gender.

Frequency Percent Cumulative Percent.

	frequency	percent	Cumulative PERCENTAGE
MALE	21	56.8	56.8

FEMALE	16	43.2	100.0
Total =	37	100.0	

Source: primary data

Table 1 shows that the majority of respondents, represented by 56.8% was male and females were 43.2% of the total respondents. This shows that more males were involved compared to females which ensured diverse views capture regarding budgeting practices and service delivery.

4.1.2 Age of Respondents.

Table 2: Age.

AGE	frequency	percent	Cumulative percentage
21-30	10	27	27.0
31-40	15	40.5	67.5
41-50	7	18.9	86.4
Above 50 years	5	13.5	100.0
total	37	100.0	

Source: Primary data

Table 2 above indicates that the majority of the respondents was in the age group 31-40 years.

Those aged 21–30 years (27.0%) and those older than 30 years (25.4%) were represented by the second and third highest figures respectively.

those aged 41–50 years represented by 18.9%, while 13.5% was above 50 years. This indicates that respondents were drawn from different age groups, therefore there was no age bias in the study.

4.1.3 Education Level of Respondents.

Table 3: Education Level.

Frequency Percent Cumulative Percent.

Education level	frequency	percent	Cumulative percentage
Diploma	9	24.3	24.3
Degree	19	51.4	75.7
Postgraduate	9	24.3	100.0
total	37	100.0	

Source: Primary data

Findings in the table 3 above show that majority of the respondents represented by 51.4% had attained degree level education, followed by 24.3% with diplomas and 24.3% with postgraduate qualifications. This implies that most respondents were educated and capable of understanding the questionnaire.

4.1.4 Position of respondents.

Table 4: Position.

position	frequency	percentage	Cumulative percentage
teacher	16	43.2	43.2
HOD	9	24.3	67.5

Administrator	7	18.9	86.4
Bursar	5	13.5	100.0
total	37	100.0	

Source; primary data

Results in table 4 show majority of respondents being teachers represented by 43.2% followed by HOD at 24.3%, administrators at 18.9%, and bursars at 13.5%. This implies that the study captured views from individuals directly involved in service delivery and financial management.

4.2 Budget planning and service delivery.

Table 5: Budget planning and service delivery.

Statements	SA	A	NS	D	SD
School prepares budgets before term	16 (43.2%)	12 (32.4%)	5 (13.5%)	3 (8.1%)	1 (2.7%)
Budget estimates clearly defined	14 (37.8%)	15 (13.5%)	4 (10.8%)	3 (8.1%)	1 (2.7%)
Budget aligns with school priorities	13 (35.1%)	18 (48.6%)	3 (8.1%)	2 (5.4%)	1 (2.7%)
Staff participate in budgeting	10 (27.0%)	14 (37.8%)	6 (16.2%)	5 (13.5%)	2 (5.4%)
Past performance considered	12 (32.4%)	13 (35.1%)	7 (18.9%)	3 (8.1%)	2 (5.4%)

Source: Primary data

The results of budget planning and service delivery are included in Table 5. The results show that the majority of respondents indicated that schools prepare their budgets prior to the beginning of academic periods, budgets are clearly detailed and prioritised with school priorities. However, There is moderate staff participation in budgeting (limited involvement). Overall, the findings show that effective budget planning leads to better allocation of resources and better service delivery in Secondary schools (private).

Table 6: Pearson's correlation on budget planning and service delivery.

	Budget planning	Service delivery
Budget planning	1	0.63**
Service delivery	0.633**	1

Source; primary data.

The findings show that there is a positive relationship between budget planning and service delivery (r=0.63). This implies that effective budget planning improves service delivery in private secondary schools.

4.3 Budget implementation and service delivery.

Table 7: Budget implementation and service delivery.

Statements	SA	A	NS	D	SD
Spending follows approved budgets.	13 (35.1%)	18 (48.6%)	2 (5.4%)	3 (8.1%)	1 (2.7%)
Approvals required before spending.	15 (40.5%)	14 (37.8%)	6 (16.2%)	2 (5.4%)	0
Funds used for intended purposes	14 (37.8%)	17 (45.9%)	2 (5.4%)	3 (8.1%)	1 (2.7%)
Cashflow monitored regularly	16 (43.2%)	14 (37.8%)	3 (8.1%)	3 (8.1%)	1 (2.7%)

Staff understand budget limits.	10 (27.0%)	13 (35.1%)	6 (16.2%)	5 (13.5%)	3 (8.1%)

Source: primary data.

Table 7 shows the results of budget implementation and service delivery. These results show that most respondents believe that expenditures do occur within the established budget and approval is needed before spending, and money is spent on what it is intended for. Cash flow monitoring is also widely practiced. But staff awareness of the budget is moderate. Overall, effective budget implementation helps increase financial control and service delivery.

Table 8: Pearson's correlation on budget implementation and service delivery.

	Budget implementation	**Service delivery**
Budget implementation	1	0.59**
Service delivery	0.59**	1

Source: primary data. The findings show that there is a positive relationship between budget implementation and service delivery(r=0.59).this implies that effective budget implementation improves service delivery.

4.4 Budget Monitoring and service delivery.

Table 9: Budget monitoring and service delivery.

Statements.	SA	A	NS	D	SD
Budgets reviewed regularly	14 (37.8%)	15 (40.5%)	5 (13.5%)	2 (5.4%)	1 (2.7%)
Variance analysed	16 (43.2%)	12 (32.4%)	5 (13.5%)	3 (8.1%)	1 (2.7%)
Cost issues identified	18 (48.6%	11 (29.7%)	5 (13.5%)	3 (8.1%)	0

Corrective actions taken	17 (45.9%)	13 (35.1%)	3 (8.1%)	4 (10.8%)	0
Reports improved decisions.	19 (51.4%)	14 (37.8%)	3 (8.1%)	1 (2.7%)	0

Source: Primary Data.

Table 9 shows the results of budget monitoring and service delivery. Results show that most budgets are reviewed regularly, variances are analysed and corrective measures are taken. Budget reports are used as a guide to make decisions. Overall, effective Budget monitoring enhances accountability and better service delivery.

Table 10: Pearson's Correlation on Budget Monitoring and service delivery.

	Budget monitoring	**Service delivery**
Budget monitoring	1	0.67**
Service delivery	0.67**	1

Source: primary data.

The findings show that there is a strong positive correlation relationship between budget monitoring and service delivery (r =0.67) which implies that effective budget monitoring significantly improves service delivery in private secondary schools.

CHAPTER FIVE

SUMMARY, DISCUSSION, CONCLUSION AND RECOMMENDATIONS.

5.0 Introduction.

In this chapter, the findings of this chapter are presented, discussed with existing literature, conclusions drawn from the study, recommendations, and areas for further research. The chapter is based on the findings presented in Chapter Four and can be associated with the study objectives which were on budgeting practices and service delivery in private secondary schools in Mukono District.

5.1 Summary of Findings.

The findings indicated that budget preparation is prevalent in Mukono District private secondary schools and is contributing immensely to improve service delivery. This is reflected in the high levels of agreement across respondents as to the preparation of budgets prior to each academic period, budgets aligned with school priorities and the use of budgets to guide resources allocation. The majority also confirmed that the quality of the financial performance is taken into account when making a budget, while some of them said that they had limited involvement of the staff in the budgeting process. In general, the results showed that the effectiveness of budget preparation contributes to the strengthening of school planning, better allocation of resources, and better service delivery. This is also bolstered by the positive and significant correlation between budget preparation and service delivery ($r \approx 0.63$), which suggests that enhanced budget preparation practices have a positive effect on educational outcomes.

The findings also indicated that budget implementation is also well practiced in the private secondary schools and budget implementation is correlated with good service delivery. The majority of respondents indicated that expenditures are made within approved budgets, that funds must be authorised before they are expended and that funds are spent on intended purposes. Regular cash flow monitoring was also identified as a feature of schools but some respondents noted that not all staff will be aware of the budget constraints. Generally, the results demonstrate that implementation of budget is essential to ensure financial discipline, accountability, and efficient use of resources, which are essential for enhancing service delivery. The correlation results also revealed that there was a positive and statistically significant correlation between the implementation of the budget and service delivery ($r \approx 0.59$) which means that there is a positive and statistically significant relationship between the implementation of the budget and service delivery.

Finally the analysis revealed that budget monitoring and control is well practiced and effective in enhancing service delivery in private secondary schools. The majority of respondents voted that budgets are reviewed regularly, variances are analysed and corrective action is taken promptly. While a few respondents were unsure whether impact on the review was consistent in terms of impacting future budget decisions, most did indicate they do use budgets to enhance financial control of the business. The findings overall suggest that the proper monitoring of budgets serves as an instrument of accountability, better financial management and continuous improvement of service delivery. This is corroborated by the positive correlation between budget monitoring and service delivery ($r \approx 0.67$), indicating that frequent monitoring plays an important role in providing better educational services.

5.2 Discussion of Findings.

5.2.1 Budget Preparation and service delivery in Private secondary schools.

The study results showed that school budget preparation was common in private secondary schools in Mukono District with majority of the respondents reporting budget preparation, linking the school budget to priorities and using them to inform decision making processes. The results our researchers came up with align with the results from Schubert and Kirsten (2021) who concluded that structured budgeting correlated to better organizational performance due to better planning and resource allocation. Likewise, Ali et al. (2023) maintained that a good budget plan can facilitate accountability and strategic decision making, which is critical for good service provisioning.

The results also showed that the participation of staff is moderate although most schools involve the past financial performance in the budgeting process. This is consistent with Mbogo et al. (2021) who noted that the participatory budgeting approach instills ownership and allows for better use of resources. The research results however partly go against the assertions of Nair et al. (2020) who found that a lack of stakeholder engagement can hinder the effectiveness of budgeting processes. This suggests that while Budget preparation is a well-practiced activity more stakeholder engagement lead to better service delivery results.

The results overall indicate that the good positive relationship between budget preparation and the service delivery confirms that service delivery is enhanced when there is effective budget preparation, which in turn improves planning and resource allocation. The findings are also in line with Fasesin et al. (2023) which reported that budgeting positively affects organizational performance and sustainability.

5.2.2 Budget Implementation and service delivery in private secondary schools.

The results showed that budget implementation is very good, as most of the respondents indicated that they adhered to the budget that has been approved, they have been well authorized in the use of the budget, and the budget has been used effectively. These results align with Mbogo et al. (2021) who discovered that properly budgeting implementation improves financial management and ultimately increases the organizational results. Likewise, Habineza and Cortez (2023) stated that budgetary procedures enhance accountability and efficient operations.

The study also revealed that cash flows are monitored regularly but some staff don't have full understanding of budget limits. This is consistent with Makoba (2023), who reported that a lack of staff knowledge has a negative impact on the efficiency of budget implementation. The results, however, do not align with the study of Otai and Birungi (2025) which showed that higher levels of financial training can positively impact implementation outcomes. Thus, there is potential for improving the effectiveness of budgeting and/or service delivery by strengthening staff capacity.

The positive and significant correlation between budget implementation and service delivery supports the idea that budget implementation is a driver of improved educational outcomes. Takwa et al. (2024) reinforced these findings by highlighting the benefits of budgeting, such as increased efficiency and utilization of resources.

5.2.3 Budget monitoring and control and service delivery.

The study results showed that budget monitoring and control is common and that practically most of the respondents reported that they do review their budgets on a regular basis, analyse variances and take corrective action. The results are in line with the findings of Michira (2022) which was conducted to explore the relationship between regular review of budgets and financial performance and accountability. In the same vein, Chidinma (2022) highlighted the importance of monitoring in financial control and decision making.

The findings also indicated that although the majority of schools claimed that they used budget reports for decision making, there was uncertainty about the use of the review results in future planning by some of the respondents. This is in line with Musana (2022), who stated that ineffective due to not incorporating the review results into the future budgeting. This is however contrary to Okumu (2021) who observed that some schools do not use the outcomes of the review completely, implying a relatively good budgeting practices in Mukono schools.

However, the positive relationship between budget monitoring and service delivery suggests that monitoring improves accountability, cost control and service delivery. Similarly, the findings are corroborated by Ebhota et al. (2024) who emphasized on the significance of monitoring in the enhancement of organizational performance.

5.3 Conclusion.

The findings from the study show that the budgeting practices contribute greatly to improve service delivery in private secondary schools of Mukono District. Proper preparation of the budget enhances planning and resource allocation resulting in better teaching quality, infrastructure and student welfare.

Additionally, efficient budget execution helps to ensure adherence to financial plans, boost accountability and promote good use of resources, which ultimately results in better service delivery outcomes.

Finally, regular budget monitoring and control ensures financial discipline, allows for timely corrective actions and helps to continuously improve the provision of services. The study overall finds that good budgeting is vital to enhancing the quality of teaching and learning services and ensuring sustainability of private secondary schools.

5.4 Recommendations.

The study recommends that the school administration should improve the processes of budget preparation, such as the requirement that the budgets be well organized, have direction with school needs, and engage appropriate stakeholders, this would facilitate financial management.

The study also suggests the necessity to strengthen the implementation of the budget in schools to ensure strict adherence to the budget plans, improve financial control systems and train staff members in the field of financial control. It would increase accountability and efficiency on resource utilization.

In addition, the study suggests that schools can improve budget monitoring and control by regular reviewing and analysis of variances, followed by timely corrective actions. This would have facilitated financial management and service delivery.

Secondly, school management should incorporate the budget review results into the future planning process, thereby enhancing the forecast and decision making.

5.5 Areas for Further Research.

More studies are needed to look into the impact of other financial management practices (internal control and accounting system) on service delivery in private secondary schools.

Further research is also needed on how digital financial systems affect budgeting processes and service provision in schools and other educational institutions.

In addition, there is a need for further research to explore external factors like government policies, competition and access to funding and its impact on service delivery in private schools.

Note: Sample Size.

A total of 37 questionnaires were received back and analyzed.

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APPENDICES.

Appendix 1: Questionnaire.

Budgeting and service delivery in selected private secondary schools in Mukono, Uganda

Dear respondent,

My name is WEGOSASA ANGEL SABELLA. I am a student of BBA at Uganda Christian University. I am conducting a study on "***Budgeting and service delivery in private secondary schools in Mukono.***" You have been specifically selected to participate in this study and the information collected shall be purely for academic purpose and treated with the highest level of confidentiality. The success of this study shall greatly dependent on your response. Your cooperation shall highly be appreciated. Please tick (✓) the appropriate option.

SECTION A: DEMOGRAPHIC INFORMATION.

Gender: ■ Male ■ Female

Age: ■ 21–30 ■ 31–40 ■ 41–50 ■ Above 50

Education Level: ■ Diploma ■ Degree ■ Postgraduate

Position: ■ Teacher ■ HOD ■ Administrator ■ Bursar

SECTION B: BUDGET PREPARATION.

Instruction: Please indicate your level of agreement using the scale below:

5 = Strongly Agree (SA), 4 = Agree (A), 3 = Neutral (N), 2 = Disagree (D), 1 = Strongly Disagree (SD)

Statement	SA (5)	A (4)	N (3)	D (2)	SD (1)
Budgets are prepared before the term begins					
Budget estimates are accurate					
Budgets align with school goals					
Past performance is considered					
Budget planning improves resource allocation					

SECTION C: BUDGET PARTICIPATION.

Instruction: Please indicate your level of agreement using the scale below:

5 = Strongly Agree (SA), 4 = Agree (A), 3 = Neutral (N), 2 = Disagree (D), 1 = Strongly Disagree (SD)

Statement	SA (5)	A (4)	N (3)	(2)	SD (1)
Staff are involved in budgeting					
HODs contribute to budget decisions					
Budget meetings are regular					
Staff opinions are considered					
Participation improves budgeting					

SECTION D: BUDGET IMPLEMENTATION.

Instruction: Please indicate your level of agreement using the scale below:

5 = Strongly Agree (SA), 4 = Agree (A), 3 = Neutral (N), 2 = Disagree (D), 1 = Strongly Disagree (SD)

Statement	SA (5)	A (4)	N (3)	D (2)	SD (1)
Spending follows approved budget					
Funds are released on time					
Approvals are required before spending					
Funds are used properly					
Staff understand budget limits					

SECTION E: BUDGET MONITORING & CONTROL.

Instruction: Please indicate your level of agreement using the scale below:

5 = Strongly Agree (SA), 4 = Agree (A), 3 = Neutral (N), 2 = Disagree (D), 1 = Strongly Disagree (SD)

Statement	SA (5)	A (4)	N (3)	D (2)	SD (1)
Budgets are reviewed regularly					
Variances are analyzed					
Reports are prepared frequently					
Corrective actions are taken					
Monitoring improves decisions					

SECTION F: SERVICE DELIVERY.

Instruction: Please indicate your level of agreement using the scale below:

5 = Strongly Agree (SA), 4 = Agree (A), 3 = Neutral (N), 2 = Disagree (D), 1 = Strongly Disagree (SD)

Statement	SA (5)	A (4)	N (3)	D (2)	SD (1)
Teaching quality is high					

Teachers are well prepared					
Student performance is good					
Instructional materials are adequate					
Learning resources are available					
Infrastructure supports learning					
Facilities are well maintained					
Student welfare services are satisfactory					
Health and counseling services are available					

Thank you for your time.