Financial Resource Allocation Modalities in Church-Founded Secondary Schools in Uganda; the Case of Kampala, Namirembe and Mukono Dioceses

Mr. Mathias Kiryowa*

1Makerere University, College of Education and External Studies (CEES), P.O Box 7072 Kampala, Uganda

Abstract: The study examined Financial Resource allocation modalities in Church-Founded Secondary Schools in Uganda; the case of Kampala, Namirembe and Mukono dioceses. Adopting a cross-sectional survey design that utilized both quantitative and qualitative approaches, the study used simple random, stratified random and purposive sampling techniques to select the various samples. Data was collected using self-administered questionnaire, interview schedule, focus-group discussion and researcher observation checklist. The generated data was analysed using frequency counts, percentage scores and Pearson product moment correlation. The study findings revealed that purposeful financial resource allocation modalities through focused financial decision-making by relevant school stakeholders are fundamental in ensuring educational quality in church-founded secondary schools. It not only fosters equitable distribution of financial resources but also nurtures a smooth implementation of school programs, and leads to attainment of institutional set goals and educational effectiveness. The study thus recommended that church founded secondary schools ought to innovatively allocate financial and other resources to enhance their effectiveness.

Keywords: Financial Resources, Allocation Modalities, Church-Founded Secondary Schools, Financing, School funding.

INTRODUCTION

Education overtly impacts on development as investment in it is associated with higher rate of return for individuals, increasing their net gain and general wealth (OECD 2011a). Its attainment is globally purported to reduce income inequality among people and societies (OECD, 2012). Improved access to education also attracts social benefits in health, nutrition, fertility and gender equity amongst trainees (Onarheim et al., 2016).

In the competitive world of work, effective provision of secondary education is central to development, for it gives the population an opportunity to acquire high level insights and competencies (Lewin & Caillods, 2001).

For a long time, the Church has globally founded schools with a core objective to educate students basing on the mission of evangelization (Baccari, 2018). Church-founded schools are by far well-known to be ideal centres for formal and non-formal inculcation of knowledge, skills, values, attitudes and upright moral behaviors (Bouta et al., 2005). However, many church-founded secondary schools in Uganda are grossly affected by financing deficiencies that allegedly compromise their performance and general improvement.

Since the arrival of the missionaries on the Ugandan scene, funding of secondary education has been effected in a variety of areas: teacher salaries, school infrastructure, scholastic materials and extracurricular activities (Ssekamwa, 1997). Missionary education here was aimed at the integral development and/or progress of a person not to lose sight of the proven wisdom of “a sound mind in a sound body” (Latin: ‘Mens sana in corpore sano’). It is within this context that the funding contribution of the denominational churches to secondary education became paramount (Lugira, A. M., 1999). The Churches were providing education without government financial assistance. Later, the Protectorate government participated in education through its ‘grant-aid system’ financial assistance to the mission schools, to cover teachers’ salaries, recurrent expenses and contribution towards capital expenses, following the principle of subsidiarity (Kiwanuka & Kasibante, 2001).

At the inception of USE, government was mandated to increasing funding for the sub-sector to cater for; more teacher-recruitment, construction of...
extra classrooms and laboratories, and buying more textbooks. However, funding did not match the enrolment rates (Kavuma, 2011). As infrastructure for many a school (classrooms, laboratories, and libraries) became inadequate, government partnered with about 640 private schools for support. However, like the situation in Kenya (Kwamboka, 2008), the system is presently fraught with problems of inadequate teaching space and materials, a shortage of teachers, inadequate and late disbursement of government funds undermining the quality of education. Amidst this demand for additional resources, new coping mechanisms regarding resource allocation ought to be contrived, to enhance effective provision of education services in the church-founded secondary schools.

As the financing position in church-founded schools continues to experience a deteriorating trend, deliberate financial resource allocation modalities have been looked at as a panacea to solving the prevalent school effefficiency. Firstly, there is a skewed allocation of financial resources within the ministry of education as well as within various education levels, favoring particular schools (Akoyo, 2009). Due to the persistent general inflation and government budgetary difficulties, parents are burdened up, having to top-up heavy deficits in the daily running of schools where their children go, culminating into skyrocketing tuition fees. In addition, as the church-founded schools face growing economic plight where donors continue to restrain funding (Cole, 2008), religious Foundation Bodies are critically re-examining the question of how to allocate the scarce financial resources for optimum education service delivery as a way to improving their effectiveness. This paper therefore examines the financial resource allocation modalities in church-founded schools with a view to solve their ineffectiveness in education service delivery.

**LITERATURE REVIEW**

Basing on the Resource Input Model of educational quality and school effectiveness (Cameron & Whetten, 1983), scarce and quality resources are necessary in achievement of quality and attainment of set goals of an educational institution. This model emphasizes that indicators of a quality and effective school involve; more financial support from various sources such as; education authorities, parents, alumni, sponsors, among others, quality students intake, qualified staff, procured resources, better staff-student ratio, facilities and equipment. The financial aspect is, therefore, given precedence as it influences many of the other factors that determine quality of an educational institution.

Proper financial resource allocation at secondary level improves completion rates. On average, Sub-Saharan African (SSA) countries allocate 18.3% of public resources to the education sector, whereby the total amount in the region in 2008, for example, was US $2.6 billion (OECD – DAC, 2010). It is also indicated that 5.6% of education resources for SSA are financed by donors. So, quest for rational resource allocation modalities in church-founded secondary schools is of paramount importance, as it goes with setting priorities between current and capital expenditure.

Third world governments and schools in impoverished settings possess very scarce resources, implying a sore need for allocational efficiency by policy makers at various levels (World Bank, 1995). Uganda is particularly still confronted by a number of financing challenges relating especially to the demand for increased access at the secondary and tertiary levels. Despite the tremendous progress Uganda has made in education provision in the past decade, mainly with the introduction of universal primary education, two significant aspects to the funding question still include; the insufficiency and misallocation of resources (Pillay, 2006). As posited by Colclough et al., (2003) church-founded secondary schools in Uganda have been confronted with two major issues; funding adequacy and relevance of financial resource allocation. It is defined in terms of the reasonable portion of resources allocated to education and the share of the institution’s budget spent on education.

Mgeni (2015) studied the effectiveness of secondary school budgets in implementation of school projects in Sengerema district, Mwanza (Tanzania), and with the use of frequencies showed that 80% of head-teachers planned their school budgets according to the needs of the school and directives/guidelines from the central authority; the Ministry of Education and Vocational Training. This study showed that most of the school funds were directed on capacity building through workshops, seminars, project planning and management. However, the study depicts a context slightly differing from that of Church-founded secondary schools in Uganda.

Meanwhile, Ada (2011) who studied budgeting practices of principals of secondary schools in South East Geo political zone; Nigeria revealed that principals followed budget guidelines and specifications in planning and implementing budget. Finances were not allocated for science equipment, maintenance of vehicles, buildings, furniture or workshops and conferences in the school budgets, since these were not considered key in service-delivery. In the research area, items relating to domestic and academic aspects were instead found vital. Mosala and Malefetsane (2010) also studied effective use of budgeting as a tool for financial management in schools in Lejweleputswa District (Free State Province – South Africa) and with review of literature, established that the knowledge of budgeting as an aspect of financial management was lacking or inadequate in some schools. However, this study was based on review of literature while the study at hand
was empirical and aimed at particularly church-founded schools.

Aboebulem & Kulu (2013) studied budgeting practices of principals of secondary schools in South East Geo-political zone of Nigeria and with use of T-test analysis and established that budget guidelines specifications in planning and implementing budgets were highly important in enhancing budget allocation effectiveness. With this approach, buildings, furniture and other units were effectively budgeted for. However, while the study used a T-test analysis, the study at hand mainly uses descriptive analysis. Thenga (2012), on the other hand, studied school fund-management managing in selected secondary schools in Gavteng province - South Africa, and established that most secondary schools there were facing difficulty in managing funds due to limited budget allocation and financial management knowledge. The study did not show the sources for these school funds such as what this present study endeavours to address.

Dangara (2016) basing on review of literature, studied educational resources as an integral component for effective school administration in Nigeria and established that allocating resources from different sources effectively allows addressing needs on sensitive units of the school which improved efficiency and effectiveness. It was associated with eliminating wastage and extravagancy to allow excellent service delivery in the school. Unlike the above, this particular study is particularly based on field findings. Belgin (2017) studied management of school funds by secondary school principals and its implications for effective job productivity. With the use of ANOVA, effective allocation enabled effective utilization of acquired funds, leading to total effectiveness in the system. The current study uses the systems theory to ascertain the allocation modalities.

Apio (2014) studied the influence of budgeting implementation plans in public secondary schools in Uriri District, Migori county, Kenya and with use of descriptive data analysis revealed that 90% of the respondents indicated that budgeting skills, monitoring ability, evaluation skills, procurement knowledge, project identification, learning materials, and prioritization were highly emphasized. Consequently, the budgeting process was a total success. However, the study stopped at descriptive analysis while this current study was both descriptive and correlational.

Budget differences, by and large, do not account for performance, but instead - the incentives that determine how well the budget is spent must play an important role (Hanushek, 1995). In many school systems, resources are not allocated to maximize educational output. The tendency of relative overspending on inputs that are of direct concern to teachers is so rampant among secondary schools. Teacher welfare usually influences spending at the expense of overall school quality improvement (Pritchett & Filmer, 1997). It is inexplicable why some seemingly financially well-facilitated schools may continuously register absurd performance/outcomes. The study at hand endeavours to attribute effective service delivery to resource-allocation prioritization; making smart financial decision-making.

**Methodology**

The study utilized a cross sectional survey design that predominantly assumed a quantitative research approach. Qualitative approach was also used to some extent. The study population included all key church-founded secondary school stakeholders for both government-aided and privately owned secondary schools. The target population included the school administrators, staff and students of church-founded secondary schools in the study area. The study employed simple random, stratified random and purposive sampling technics to select the various samples as posited by (Maxwell, 2005). The study sample included 40 church-founded secondary schools; 25 Catholic and 15 Protestant founded from within the selected three metropolitan dioceses of Kampala, Namirembe and Mukono, with the eventual sample size amounted to 700 subjects. Data was collected using; self-administered questionnaire, interview schedule, focus-group discussion and researcher observation checklist. The generated data was analysed using frequency counts, percentage scores and Pearson product moment correlation to generate results relating to resource allocation modalities in church-founded secondary schools in Uganda.

**Results**

To ascertain the volume of the financial resources for the church-founded secondary schools, the study findings (Administrators’ Questionnaire) show that most of the respondents; 32 (28.6%) indicated that their school budgets were below 100 million Uganda shillings, followed by 28 (25%) who indicated that their budgets were between 200–399 million shillings. These were followed by 24 (21.4%) who indicated that their budgets were between 400-599 million Uganda shillings. Few of the respondents; 12 (10.7%) indicated that their school budgets amounted to above 600 million Uganda shillings. These findings suggest that the school budgets were really underfunded, and hence, required more robust financing interventions in order to enhance school effectiveness (Cfr. Table 1).
Table 1: Findings on the estimated quarterly budget for schools investigated

<table>
<thead>
<tr>
<th>Termly budgets in UGX</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Below 100 million</td>
<td>32</td>
<td>28.6</td>
</tr>
<tr>
<td>100 million</td>
<td>16</td>
<td>14.3</td>
</tr>
<tr>
<td>200 – 399 million</td>
<td>28</td>
<td>25</td>
</tr>
<tr>
<td>400 – 599 million</td>
<td>24</td>
<td>21.4</td>
</tr>
<tr>
<td>Above 600 million</td>
<td>12</td>
<td>10.7</td>
</tr>
<tr>
<td>Total</td>
<td>112</td>
<td>100.0</td>
</tr>
</tbody>
</table>

Source: Administrators’ Questionnaire

The financial resources of the schools in question was generated from various sources including; Local sources/tuition (44.6%), government aid (42%), External sources/grants [donors, well-wishers] (8.0%), Foundation Body (2.7%) as well as Community (1.8%).

The schools that had generated any financial resources from donors, particularly had designated allocations they had to direct the financing; (Table 2):

Table 2: Findings on Schools with donors

<table>
<thead>
<tr>
<th>What donors fund</th>
<th>Frequency</th>
<th>Percentage %</th>
</tr>
</thead>
<tbody>
<tr>
<td>School development</td>
<td>5</td>
<td>41.7</td>
</tr>
<tr>
<td>Academics</td>
<td>4</td>
<td>33.3</td>
</tr>
<tr>
<td>Co-curricular activities</td>
<td>2</td>
<td>16.7</td>
</tr>
<tr>
<td>Staff welfare</td>
<td>1</td>
<td>8.3</td>
</tr>
<tr>
<td>Total</td>
<td>12</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Administrators’ Questionnaire

Findings on Schools with donors (Table 2) depict the various allocations as guided by particular donors and well-wishers: 5 (41.7%) said the donors restricted the funding to school development especially in terms of building school infrastructure. The other 4 (33.3%) declared that the financing had been allocated for academic programs while 2 (16.7%) reported the money had been earmarked for co-curricular activities, and then 1 (8.3%) pointed out that the funding was meant for staff welfare. The analysis implies that the donors usually target their donations for a particular purpose as regard to the individual school. The school administrators, for their part go forth to make implementation of the allocations as so prescribed by the source.

The study went forth to ascertain the various programs on which the church-founded secondary schools majorly allocated financial resources as mandated in the annual/quarterly budget.

Table 3: Findings on Resource allocations done by school investigated

<table>
<thead>
<tr>
<th>Budget aspect</th>
<th>Percentage allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0 - 20%</td>
</tr>
<tr>
<td>Salaries</td>
<td>00</td>
</tr>
<tr>
<td>Domestic expenses</td>
<td>12 (10.7%)</td>
</tr>
<tr>
<td>Administrative expenses</td>
<td>56 (50%)</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>76 (67.9%)</td>
</tr>
<tr>
<td>Delegated responsibilities</td>
<td>72 (64.3%)</td>
</tr>
<tr>
<td>Instructional materials/services</td>
<td>40 (35.7%)</td>
</tr>
<tr>
<td>Transport</td>
<td>68 (60.7%)</td>
</tr>
<tr>
<td>Co-curricular activities</td>
<td>92 (82.1%)</td>
</tr>
<tr>
<td>Finance costs</td>
<td>88 (78.6%)</td>
</tr>
<tr>
<td>Land conservation</td>
<td>68 (60.7%)</td>
</tr>
<tr>
<td>Building and construction</td>
<td>40 (35.7%)</td>
</tr>
</tbody>
</table>

Source: Administrators’ Questionnaire

(Findings on Resource allocations done by school investigated) illustrates over 11 unit centres on which finances were allocated according to results from the administrators’ questionnaire. Most of the study respondents; 64 (57.1%) indicated that over 80 - 100 percent of their school budgets was being spent on teachers’ salaries, followed by 28 (25%) who indicated that it was 61 – 80% while few 4 (3.6%) revealed that it was only 21 - 40% of the budget that was being spent on teachers’ salaries. These findings hence revealed that a big portion of school budget funds was being spent on teachers’ salaries. In addition, many of the study respondents 52 (46.4%) indicated that 61 - 80% of their school budgets was being spent on domestic expenses,
followed by 28 (25%) who indicated that they dedicated 21 - 40% of their budgets while 12 (10.7%) indicated that they earmarked 0 - 19% of the school budget to be spent on domestic expenses. These findings revealed that domestic expenses like food, firewood and students’/staff welfare indeed took a substantial portion of the school budgets.

Many respondents 56 (50%) revealed that school administrative expenses take over 1 - 19% of the school budget, followed by 44 (39.3%) who indicated that they took 21 - 39% while 4 (3.6%) indicated that they used 61 - 80% of the school budgets for this vote. These percentages suggested that administrative expenses were consuming less of the school budgets compared to other items. Then on Health and sanitation, the majority of the study respondents; 76 (67.9%) revealed that they used between 0 - 19% of the school budget, followed by 32 (28.6%) who indicated that they took between 21 - 40% while 4 (3.6%) revealed that they consumed between 61 - 80% of the school budgets for this particular item. These findings meant that, though health and sanitation is such an important aspect, it took less of the school budgets in the church-funded secondary schools where this study was carried out. On the item of delegation of responsibilities the majority of the respondents 72 (64.3%) indicated that they took between 0 - 20% of the school budgets, followed by 16 (14.3%) who revealed that took them between 21 - 40% of the school budgets while 4 (3.6%) revealed that the item cost between 81 - 100% of the school budgets. These findings, therefore, meant that delegation of responsibilities is allocated less funds from school budgets.

In regard to tuition (instructional materials and/or services as a vote on the school programme, most of the respondents; 40 (35%) declared that they were spending between 0 – 20% of the school budgets, followed by 28 (25%) who stated that they were using 41 – 60% of the school budgets while 24 (21.4%) revealed that they used 21 – 40% of the budgets. Then over 12 (10.7%) of the respondents stated that this item took them between 81 – 100% of the budgets, while 8 (7.1%) revealed that this item took between 61 – 80% of the budget. These percentages indicate that tuition was such a significant aspect of the school program, so it had to be allocated substantial portion of the school budget. Most of the study respondents; 68 (60.7%) indicated that 0 - 19% of the school budget was being spent on transport facilities, compared followed by 20 (17.9%) who revealed that over 61 - 80% of their budget was being spent on transport, followed by 16 (14.3%) who showed that 21 - 40% of the school budget is spent on transport and 8 (7.1%) showed that transport takes 41 - 60% of their schools budgets. These percentages revealed that transport took less of their school budgets while the least 8 (7.1%) indicated that it took 41 - 60% of the schools budgets. Similarly, these results implied that co-curricular activities took less of school budgets; indicated by 92 (82.1%) respondents, that it had taken between 0 – 20% of the school budgets, while 12 (10.7%) indicated that it had taken 21 – 40% of the budgets, and only 8 (7.1%) mentioned that the item had consumed 41 – 60% of the school budgets.

These findings suggested that most of the church-funded secondary schools in the central districts/region were allocating limited finances on conservation. Finally, the number of the study respondents that showed that the school budget allocated for building and construction ranged between each of 0 - 20% and 21 - 40% was the same; 40 (35.7%). This was followed by 20 (17.9%) who indicated they had allocated 41-60% and few; 12 (10.7%) showed that building and construction was being allocated a fair budget among the church-founded secondary schools in the central districts.
More qualitative findings on funding allocation in church-founded secondary schools indicated that these funds were being allocated mainly on payment of teacher salaries and allowances. One of the participants indicated thus; “secondary school budgets consume over 60% of the school budgets. Most of the secondary schools where the government is not directly responsible for paying teachers’ salaries like this one face challenges to pay teachers’ salaries.”

Another participant said that; “*Every subject in secondary school has a number of two-three teachers. As school governance at times we are forced to recruit part-time teachers. However, the burden of paying their salaries, allowances and benefits remains in our hands to ensure quality service delivery. But at times the available finances may not allow us pay their salaries diligently*”. These findings thus showed that in general salaries take the biggest portion of school budgets since teachers (competent teachers) are too expensive to acquire.

Table 4: Pearson’s correlation coefficient index between financial allocation and effectiveness of church funded schools

<table>
<thead>
<tr>
<th></th>
<th>Effectiveness</th>
<th>Financial allocation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Effectiveness</td>
<td>Pearson correlation</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Sig. (2 tailed)</td>
<td>0.048</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>108</td>
</tr>
<tr>
<td>Financial allocation</td>
<td>Pearson correlation</td>
<td>0.619</td>
</tr>
<tr>
<td></td>
<td>Sig. (2 tailed)</td>
<td>0.048</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>108</td>
</tr>
</tbody>
</table>

Table 4 shows Pearson’s correlation coefficient index between financial allocation and effectiveness of church funded secondary schools; \( r = 0.619 \), \( \text{sig.} = 0.048 \) greater than 0.05. This implied that there is an insignificant relationship between financial allocation and effectiveness of church funded secondary schools. Wood hall (1995) posits that effective policies are essential for quality education. Effective financing polices are likely to create a situation that would ensure meeting institutional goals and objectives such as effective teaching and learning, academic performance, talent development, among others. which is key in ensuring quality of education and effectiveness.

**Discussion**

The findings of the study to ascertain financial resource allocation modalities for church-founded secondary schools in Uganda revealed that most of the school budget finances are allocated on tuition, domestic utilities and staff welfare needs while other unit centres like transport, curriculum, and construction among others take a limited portion of their school budgets allocations. These findings meant that since the teaching and learning activity (tuition) is the core of all academic institutions, maximum financial support ought to centre on this endeavour. Teachers are at the centre of the school teaching and learning process, they are thus allocated a large portion of the school budget.

However, no school can operate without meeting domestic needs of both staff and students; hence the school domestic needs were found to be taking a really substantial allocation on the school budgets. These findings agreed with earlier works such as Hanushek, (1995) who established that incentives take a big portion of school budgets and determine how this money is spent. In many school systems, resources are not allocated to maximize educational output per se, but seeing that the learners are satisfactorily cared for, feel secure and happy in the school environment.

**Conclusions**

The study findings were supported by Mgeni (2013) who established that the performance of secondary school budgets in implementation of school projects in Sengerema district, Mwanza and showed that 80% of Heads plan their school budgets according to the needs of school and directives with guidelines with the central authority like the Ministry of Education and Vocational Training. This study showed that most of the school funds are directed on capacity building through workshops, seminars, project planning and management. The study findings also agreed with Ada (2011) who studied budgeting practices of principals of secondary schools in South East geo political zone who revealed that principals followed budget guidelines and specifications in planning and implementing budget. Likewise in the study findings, material and equipment were found not to be allocated more funds. Ada (2011) revealed that principals however do not allocate more money on science equipment, maintaining of vehicles, buildings and furniture and do not organize workshops and conferences since these are not allocated adequate funds in school budgets.

The study findings revealed that budget allocations follow priority areas according to individual school planners. This was supported by Dangara (2016) who studied educational resources as an integral component for effective school administration in Nigeria and established that allocating resources from different sources effectively allows addressing needs on sensitive units of the school, which improves on efficiency and effectiveness. Further, this was
associated with eliminating wastages, thereby allowing service excellence in particular schools. The study findings were in congruence with Apio (2014), who studied the influence of budgeting implementation plans in public secondary schools in Uriri District, Kenya that revealed that budgeting skills, monitoring ability, evaluation skills, procurement knowledge, project identification, learning materials, and prioritization were highly emphasized.

The study findings also indicated that domestic expenses consumed more of the school budgets. This was supported by Pritchett and Filmer (1997) who revealed that there is always a tendency of relative overspending on inputs that are of direct concern to teachers. This is rampant among secondary schools where staff welfare influences budgeting, budget allocation and subsequent spending at the expense of overall school quality and improvement.

**RECOMMENDATIONS**

In the current study, some of the government-aided church-founded secondary schools were incidentally performing better than their privately owned counterparts. The reason is that different school systems tend to give different amounts of decision-making powers to the different agents involved in educational production, which creates different incentives for their behavior. The major school leadership – administrators ought to be empowered with financing decision-making more than any other parties, since these attend to the day-to-day operations of the school.

In government-aided institutions, financial decision making was mostly bureaucratic but decisions were followed up and implemented to the dot by the individual schools. A few decisions would emanate from the administration of individual schools depending on the prevailing market conditions of the time. For example, in some schools where the government sponsored students, school administration, staff and parents would agree to set an extra fee to be paid by the parents on top of the government grant, to match the market conditions at hand; influenced by the cost of living; food prices, utility bills, among others. School governance, thus ought to always agree with the higher authorities, for the smooth allocation of financial resources.

Despite the tremendous progress Uganda has made in education provision in the past decade, particularly with the introduction of universal primary education, it is still confronted by a number of financing challenges relating especially to the demand for increased access at the secondary and tertiary levels. Two significant aspects to the funding question include; the insufficiency and the misallocation of resources (Pillay, 2006).

The study finding revealed that education funding allocation from the national cake is still inadequate and that parents are not comfortable with paying tuition. This finding was supported by The study findings suggested that most of the school funds are spent on domestic school requirements just as Winkler and Sondergaard (2008) observed that Uganda is among the countries in Africa with the highest percentage of secondary school enrolments in private schools; As such, household expenditures on secondary education are triple those of government. Here, domestic requirements take up most of the school budgets in the church funded schools in the central region. There should be deliberate efforts to lobby government to uplift capitation and other grants to secondary schools.

Findings illustrate that teachers’ salaries, domestic needs like utilities (water, electricity), teachers’ welfare, students’ welfare and accommodation needs are taking the largest of church funded secondary school budgets in Uganda. It is therefore recommended that there is need to ensure that budget allocations are fairly made and distributions made with prioritization of sensitive areas like equipment, laboratories and infrastructural school developments.

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