COST-RELATED ENTREPRENEURIAL PRACTICES AND FINANCING OF PRIVATE SECONDARY SCHOOLS IN RUBAGA DIVISION, KAMPALA DISTRICT

BY

ERUNAO SANDE MUWANGUZI

2016/HD04/1521U

A DISSERTATION SUBMITTED TO THE DIRECTORATE OF RESEARCH AND GRADUATE TRAINING IN PARTIAL FULFILMENT OF THE REQUIREMENTS FOR THE AWARD OF THE DEGREE OF MASTER OF EDUCATION (FOUNDATIONS) OF MAKERERE UNIVERSITY

NOVEMBER, 2018
DECLARATION

I, Muwanguzi Sande. E, declare that this is my original work and has never been presented in any other institution for any academic award, and should never be reproduced without my consent.

.......................................................... ..........................................................
Muwanguzi Sande. E Date

10/11/2018
APPROVAL

This is to certify that Muwanguzi Sande E carried out research entitled “Cost-related entrepreneurial practices and financing of private secondary schools in Rubaga Division, Kampala District” under my supervision.

Signature ........................................... Date ...........................................

Dr. Genza Musoke Gyaviira
Supervisor

Signature ........................................... Date 12/11/2018

Dr. Musisi Badru
Supervisor
DEDICATION

This study is dedicated to my parents Salongo and Nalongo Ssekiwoobe, my dear brother Mr. John Ssekibuule, my wife Nabayinda Josephine and my daughter Nakimera Audrey Muwanguzi.
I express my sincere gratitude to my supervisors, Dr. Gyaviira Musoke Genza and Dr. Musisi Badru for their guidance and encouragement in the process of writing this report. I really thank you for accepting to dedicate your time to supervise my work.

I am also thankful to my lecturers Dr. Leah Scoyo, Dr. Itaaga Nicholas, Dr. Najjuma Lovinsa, Assoc.Prof. Betty Ezati, Dr. Gillian Kasirye, Dr. Ssempala and Dr. Victoria Kaggwa for their valuable support and encouragement throughout my course. Their intellectual support, guidance and encouragement were of great importance towards my research. I am also grateful to my respondents namely; head teachers, bursars, and teachers of the selected schools who willingly provided information.

Sincere thanks goes to my wife Nabayinda Josephine and my brother Ssekibuule John for their moral and financial support and encouragement. My friends and colleagues such as Mr. Katugga Stephen, Mr. Mugumya Lawlence, Mr. Mutebi Yasin, Mr. Matovu Samuel and Hajat Janat Kayondo who were also equally helpful throughout this study.
TABLE OF CONTENTS

DECLARATION .................................................................................................................... ii

APPROVAL .......................................................................................................................... 1

DEDICATION ......................................................................................................................... 2

ACKNOWLEDGMENT .......................................................................................................... 3

TABLE OF CONTENTS ...................................................................................................... 4

LIST OF TABLES .................................................................................................................. 7

ABSTRACT .......................................................................................................................... 8

CHAPTER ONE ................................................................................................................... 9

INTRODUCTION .................................................................................................................. 9

1.0 Introduction .................................................................................................................... 9
1.1 Background of the study ............................................................................................... 9
1.1.1 Conceptual background ......................................................................................... 9
1.1.2 Theoretical background ....................................................................................... 13
1.1.3 Historical background ......................................................................................... 14
1.1.4 Contextual Background ....................................................................................... 17
1.2 Statement of the Problem ............................................................................................ 19
1.3 Purpose of the study .................................................................................................... 20
1.4 Study Objectives ......................................................................................................... 20
1.5 Research Questions .................................................................................................... 20
1.6 Scope of the study ....................................................................................................... 20
1.7 Significance of the study ............................................................................................ 21
1.8 Study Justification ....................................................................................................... 21

CHAPTER TWO .................................................................................................................. 22

LITERATURE REVIEW ...................................................................................................... 22

2.0 Introduction .................................................................................................................. 22
2.1 Theoretical Framework ............................................................................................... 22
2.1 Conceptual framework of cost-related entrepreneurial practices and financing of private secondary schools.............................................24
2.3 Actual Review by Objectives .................................................................................................................................25
2.3.1 User charges and financing of private schools .................................................................................................25
2.3.2 Payment in kind and financing of private schools .........................................................................................34
CHAPTER THREE ........................................................................................................................................46

RESEARCH METHODOLOGY........................................................................................................................................46

3.0 Introduction ..........................................................................................................................................................46
3.1 Research Design ..................................................................................................................................................46
3.2 Study Population ..................................................................................................................................................46
3.3 Sample Size and Selection ..................................................................................................................................47
3.4 Sampling Strategies ...............................................................................................................................................47
3.5 Data Collection Methods .......................................................................................................................................48
3.5 Validity ..................................................................................................................................................................49
3.6 Reliability .............................................................................................................................................................50
3.7 Research Procedure .............................................................................................................................................50
3.8 Data Analysis ........................................................................................................................................................50
3.9 Ethical Considerations ...........................................................................................................................................51
3.10 Limitations and delimitations .............................................................................................................................51

CHAPTER FOUR .......................................................................................................................................................52

DATA PRESENTATION, ANALYSIS, AND INTERPRETATION .........................................................................................52

4.1 Introduction ..........................................................................................................................................................52
4.2 Demographic information of respondents ...........................................................................................................52
4.3 Findings by Objectives .........................................................................................................................................54
4.3.1 User fees and financing of private secondary schools .....................................................................................54
4.3.2 Payment in kind and financing of private schools ...........................................................................................63

CHAPTER FIVE ..........................................................................................................................................................72

DISCUSSION, CONCLUSION AND RECOMMENDATIONS .........................................................................................72

5.0 Introduction ..........................................................................................................................................................72
5.1 Discussion ..............................................................................................................................................................72
5.1.1 User fees financing of private schools ................................................................. 72
5.1.2 Payment in kind and the financing of private secondary schools .................. 76
5.2 Conclusions .............................................................................................................. 79
5.3 Recommendations ................................................................................................. 80
5.4 Recommendations for further study .................................................................... 81
REFERENCES ........................................................................................................... 82
APPENDICES: .............................................................................................................. 89
APPENDIX 1: QUESTIONNAIRE FOR TEACHERS ...................................................... 89
APPENDIX 2: INTERVIEW GUIDE FOR ADMINISTRATORS ...................................... 92
APPENDIX 3: OBSERVATION CHECKLIST ................................................................ 93
APPENDIX 4: DOCUMENT ANALYSIS CHECKLIST .................................................. 94
APPENDIX 5: RELIABILITY OF INSTRUMENTS ......................................................... 95
APPENDIX 6: TIME PLAN ............................................................................................ 96
APPENDIX 7: BUDGET FRAMEWORK ....................................................................... 97
APPENDIX 8: KREJCIE & MORGAN TABLE ............................................................. 98
APPENDIX 9: VALIDITY .............................................................................................. 99
APPENDIX 10: INTRODUCTORY LETTER ................................................................. 100
LIST OF TABLES

Table 3.1: Sample size and selection.................................................................................................46
Table 4.1: Respondents’ gender...........................................................................................................46
Table 4.2: Category of teachers in the school......................................................................................47
Table 4.3: Category of schools sampled...............................................................................................48
Table 4.4: Issues about user fees as obtained from the schools sampled............................................49
Table 4.5: Forms of user fees charged by private secondary schools.................................................54
Table 4.6: Correlation of user fees with financing of private secondary schools.................................56
Table 4.7: Types of payment in kind existing in sampled schools.......................................................57
Table 4.8: Items paid in kind among private secondary schools.........................................................64
Table 4.9: Correlation of payment in kind with financing of private secondary schools.......................65
ABSTRACT

The study examined the influence of cost-related entrepreneurial practices and the financing of private secondary schools in Rubaga Division Kampala District. It was guided by two objectives namely; to find out the effect of user charges on the financing of private secondary schools; and to examine the impact of payment in kind on the financing of private secondary schools. It adopted a cross-sectional survey research design. This study involved 170 respondents selected from 15 private secondary schools namely 10 head teachers, 10 bursars, and 150 teachers. Research instruments were self-administered questionnaire, interview guide, focus group discussion guide, observation and documentary analysis checklists. The study discovered that; the charging of user fees to overcome inadequate finances available in the school, and payment of especially school requirements in physical assets after due diligence in their profitability, influences effective private school financing. It was therefore, concluded that private schools that charge user fees do not suffer from inadequate finances, although these fees do not solely enable effective private school financing. It was also concluded that, payment in kind is important in financing of private schools though it needs to be well calculated to avoid the losses it may come with. The study recommended that; school administrators should continue charging user fees to compliment tuition fees to avoid inadequacy of funds; but should only accept clearance of fees in kind after equating them with their monetary counterparts.
CHAPTER ONE

INTRODUCTION

1.0 Introduction
The issue of education cost and finance requires attention all over the world (Label, 2000). This is because the most important reason for the increased closure of private schools as well as student’s dropout of school is cost (Label, 2000). There was therefore a need to examine and identify innovative cost-related measures in schools (Psachoroplous, 1985), hence this study which examined the influence of cost-related entrepreneurial practices on the financing of private secondary schools. This first chapter gives the introduction, background of the study, the problem statement and the purpose of the study. It also contains objectives, research questions, scope of the study and its justification.

1.1 Background of the study
1.1.1 Conceptual background
This study focused on cost-related entrepreneurial practices and their effect on the financing of private secondary schools in Rubaga Division. Entrepreneurship is the process of discovering new ways of combining resources for greater value (Sobel, 2008). The same author still contends that, the word entrepreneur originates from a thirteenth century French verb “Entreprendre”, meaning “to do something” or “to undertake”. He therefore defines an entrepreneur as someone who organises, manages, and assumes the risks of a business or enterprise. Similarly, Sharma and Chrisman (1999) defines entrepreneurship as a process whereby an individual or a group of individuals in an organisation investigate renewal or innovation from within that organisation.

Fuller (1990) describes entrepreneurship as “rejuvenation” within an existing organisation. In the same way, Lessbile (1999) agrees that, entrepreneurship involves a vision for a better way of doing things, thinking beyond the constraints of current rules and resources and create new
organisations to make the changes they want to see in the world and by doing so, they inspire others to follow. For this study, entrepreneurship meant the process by which school managers adopt new innovations especially those which are cost-related either within school. Whereas an entrepreneur meant private schools managers and directors of schools.

Therefore in the current study, the term ‘entrepreneurial practices’ meant the cost-related strategies that private schools adopt to effectively finance their activities other than use of cash. These cost-related strategies include; payment of fees in kind, charging of user fees, temporary buildings, and employing low cost teachers. Olagboye (2004) identifies practices such as charging students for services rendered to them, like examination, and accommodation as examples of cost-related practices in schools.

As for the term “cost”, it is concerned with how firms purchase labour and other factors for production to take place (Powell, 2008). Powell contends that, costs of production refer to what is incurred to produce a given amount of output. He categorises costs as (1) implicit costs, which are not included in the calculation of costs of the firm by accountants; and (2) explicit costs, which are included in the calculations of costs of the firm by accountants for example variable and fixed costs. Masimbwa (2010) also indicates that education involves both social and private costs which are part of implicit or explicit costs.

However, Eicher (1984) shows that, entrepreneurs know much less about the cost of education than they often think they do. This is because; budgetary data is often inadequate for a detailed study of cost since they cover expenses rather than actual expenditure. But for the current study, costs meant all those expenses a private secondary school incur for example the teaching and non-teaching staff salaries, paying taxes and other daily expenses. Therefore, cost-related practices were defined as the basic rules used by producers to determine what mix of labour and capital which produces output at lowest cost (Beggs,
In the current study, cost-related practices meant the strategies that private secondary schools can use without cash payment mechanisms for example by the user fees and payment in kind to have things done cost effectively in the school. In other words, private secondary schools are able to save and run a surplus budget or breakeven at the end of each term if they adopt such innovative cost related practices.

The term “school finance” on the other hand, refers to the means by which money is provided and used for the maintenance and development of the entire school system (Olagboye, 2004). Activities such as payment in kind, are geared towards the process of sourcing, allocating and managing private school revenues in the production of the school educational services for the attainment of the school educational objectives. In addition, Oguntoyé (1987) defines school financing as a process of procuring and disbursing financial resources for the provision of education of a given standard, stipulated by the society. The concept of school finance is therefore about the relationship between income and expenditure in the production of educational services. School financing in this study is meant to ensure adequate utilisation of available resources in the school like student’s participation, and at the same time exploring alternative strategies to ensure continuous inflow of resources like payment in kind for sustainable survival of private secondary schools either by breaking even or maximising profits and avoiding deficits.

Another term that required attention was “school” and according to the Oxford Dictionary a school is a place where learners go to be educated. The current study focused on private schools. A private school is a formal school which is outside public/government education provision (James, 1991). Similarly, Mugimu (2016) defines private schools as all schools that do not receive government support related to subsidy of costs associated with infrastructure and teacher salaries. It should be noted that, the range of private schools in Sub-Saharan
Africa is wider than that for public ones from the very best to the very worst (UNESCO, 1999).

The following types of private schools exist in sub-Saharan Africa; (1) Community-based schools often set up as self-help initiatives; (2) Religious-affiliated schools often developed from religious missions (Catholics, protestants, Muslims); (3) Spontaneous “bush” schools-setup for the rural and nomadic population which are not even recorded by the state; and (4) profit-making schools. However, Ssekamwa (2000) as cited by Mugimu (2016) gives a different categorisation of types of private secondary schools as; (1) mission schools; (2) dismissed schools; (3) for-profit schools; and (4) progressive or humanitarian schools.

Though all the above mentioned schools are viewed to be running for various motives, one of their focus is making profit even if these schools are reluctant to admit that (Kwong, 1997). In Uganda private secondary schools at registration are required to fulfil the basic requirements and minimum standards for each school type; For example, Private Secondary Schools are classified as, purely day, purely boarding, mixed school, purely girls and purely boys (MOE&S, 2008). All these sections of schools provide various services to students though these schools have some common interests.

Whatever the type, each school is expected to equip students with the knowledge and skills they will need to succeed in an uncertain and consistently changing world (UNICEF, 2016). Moreover, today there is need to reconceptualise schools as “learning organisations” that can react more quickly to the changing external environment, enhance practices in internal setup and ultimately improve students’ outcomes (UNICEF, 2016). However, according to the same source, many schools look much the same today as they did a generation ago, and too many teachers are failing to exhibit practices required to meet the diverse needs of the 21st
century. Similarly, many schools today seem to lack adequate cost-related skills needed for their effective financing.

1.1.2 Theoretical background

The study was guided by the Schumpeterian opportunity discovery theory of entrepreneurship (1999). It states that an entrepreneur is a straightforward force in an institution that implements change by introducing new methods of production through a process of discovery. It focuses on the existence, discovery and exploitation of opportunities and the influence of individuals on those opportunities (Shane & Venkataraman, 2000; Shane, 2003). Schumpeter argues that, the entrepreneur is the one who identifies how these new combinations can be applied in production. This line of reasoning implies that a business owner such as director of school is considered an entrepreneur only if he/she is carrying out new combinations (Marz, 1991).

The Schumpeterian theory assumes that, (1) an entrepreneur is one who sees an opportunity for new techniques, improving organisation, and he/she is dynamic and highly talented; (2) there is a high degree of uncertainty; (3) entrepreneurship is an evolved thing where the entrepreneur perceives the opportunities to innovate; and (4) profit is merely part of objectives of an entrepreneur.

In relation to the current study, private secondary schools are assumed to be competitive (Dezembro, Sharon, and Jay, 2007). Since school managers are entrepreneurs, they need to be innovative and exploit the existing opportunities around them to improve their financial practices in these schools. They look for cost-related practices used by other schools and adopt them in their own environment. In the current study, the focus was on how private schools solicit and spend funds on the various costs in the school in view of maintaining a profit and yet satisfy society’s educational expectations.

However, the theory seems to be limited by; (1) Schumpeter’s entrepreneurs are large scale businessmen who introduce new technology and methods of production yet most private
schools operate on small scale; and (2) the theory includes individual businessmen together with directors and managers of the company yet these are totally different people (Dezembro, et al., 2007).

To a lesser extent, the study was also be informed by other related theories such as, Kirzner’s theory of entrepreneurial alertness and discovery (1973) and Kirton’s adaptation-innovation theory (KAI) (of 1976) to cater for the limitations of Schumpeter’s theory, for example risk-taking.

1.1.3 Historical background

The history of education all over the world can be traced from the ancient times where informal education was the kind of education in place. The history of western formal education existed long ago during the 16th century on a global context during the Greek Romans time (Le Thanhkhoi, 1971). In some sub Saharan African countries, formal education developed with the coming of the Portuguese between 1500 and 1700 AD, for example the number of private secondary schools in Botswana increased between 1980 and 1993 from only 35 to 163 (Moorad, 1997).

In East Africa, this education quantitatively developed under the influence of European missionaries in the 18th century and appeared mostly in cities and ports. When the rapid expansion of missionary work in the 1880s began, it was only natural that education should be expanded (Scanlon, 1966).

However, the history of education in Uganda may be considered to have started in the years following the World War I. The period from World War I to World War II was marked by gradual expansion of schools, and greater central government control over school management (World Bank, 2003). Initially, Schools were predicted to be fulfilling the interests of the colonial masters though after independence, following the Castle Education Commission, the system changed to the interests of the independent African economy.
This change needed to be accompanied by changes the way of financing which is more cost effective to have it affordable to many Ugandans.

The concept of a school began to gain popularity in the late 1980s with the goal of reducing illiteracy (UNICEF, 2016). Castle (1966) describes the situation of private schools in the 1960s as a booming phenomenon attracting pupils even from neighbouring countries. It should be noted that, the difference between public and private schools is that, public schools are not fee paying yet private schools are fee paying. By 2014, 60% of secondary schools in Uganda were private as compared to the 51.0% in 2013 (Lessbile et al., 1999). This means that large number of children attending private schools than public ones.

Additionally, in 1963, there were over 4000 pupils in these schools paying from 300 shillings to 900 shillings per annum in fees, and there are indicators that the number steadily increasing. Citing evidence from Trinidad and Tobago, the Dominican Republic, Panama, Honduras, and Cuba, Brodersohn (1978) concludes that between 25 and 50 percent of the operating and maintenance costs of a school can be financed by the sale of goods produced and brought to the school as part of innovative school financing.

The need for entrepreneurial financing of private schools in Uganda further developed with need to meet the Education for All goals (EFA) declared in Jomtien (1990) – Thailand (World Bank 2003). Historically, many scholars have highlighted the importance of cost effective practices across organisations as one of the important strategies for financing. In Kenya for example, according to UNICEF (1999), it is noticed that, the abolition of fees in the 1970s did not affect enrolment of the nomadic population, because it was served by spontaneous ‘’bush’’ schools, largely funded through contributions in kind. (Pinchot, 1985;
Hamel, 2002; Kaplan and Norton, 2001; Quinn, 1985). This leaves a gap for Uganda’s private schools which attach themselves to only cash payments.

Prior to the mid 1980s, the excessive demand for education overwhelmed most governments in most developing countries to embark on privatisation of education to support education expansion (Lessbille1999). These schools operated under poor conditions, lacking qualified staff, sufficient infrastructure, and affordable user fees (Namukasa and Buye, 2009; Ssekamwa, 2000) as cited by Curtis and Machacek (2016). However, towards 1980, these governments did not have enough capacity to finance education. Therefore introduced cost-sharing where parents and community shared the burden. This affected many schools because they were unable to afford the costs of private secondary education which was beyond the reach of not only the poor but also middle income families (Maritin, 2008). So, these schools needed to develop new practices to drive costs down, facilitate rapid expansion, and produce education that is claimed to be affordable and accessible for all children living in poverty (Curtis & Machacek, 2016).

In Uganda, prior to colonisation by the British, education was informal and was offered through a system of enculturation where each ethnic group trained its young men and women become acceptable and responsible adults in their communities. With the advent of colonisation, the British colonial office introduced western education but initially feared that educating Africans might cause aspirations by making Africans believe that they were equal to Europeans yet they had denied them access to equality. Therefore, the British Colonial government did not begin building and controlling schools until around 1927 (Twebaze, 2015).

The current government which took power in 1986 has initiated a boom in education characterised by liberalisation which has led to proliferation of education institutions ranging from nursery schools to universities. To date, the ownership of most schools has remained in
hands of religious groups and lately private individuals, despite the creation of a government ministry of education. Therefore, because of the current policy of liberalisation and commercialisation of education and the number of privately owned education institutions today outweighs that of government aided institutions and even the few government aided institutions, their biggest part of the budget is financed by parents’ associations who run the schools privately (Twebaze, 2015).

1.1.4 Contextual Background

According to Ayote and Brigs (1992), most countries Uganda inclusive are struggling to find enough resources to meet the ever growing demand for, and cost of, education. For example increase class size, use of double shifts for better utilisation of expensive buildings and equipments, increasing the size of the schools, rather than creating more and more small units thus reduction in administration costs. Parents’ contribution to school development fund through provision of labour in school firms (Olembo, 1985).

All the above are aimed at reducing the costs that private secondary schools incur. Olembo continues that, schools need not to entirely rely on government and parent’s contribution but run projects which generate and supplement their income. Citing examples from Caribbean countries, Brodersohn (1978) shows that between 25 and 50 percent of operation and maintenance costs of a school can be financed by the sale of goods like art crafts and computer software produced in the school. This emphasizes the importance of the community to a school by providing their children to the school and pay for them, providing goods in kind and providing land for school expansion. It should also be noted that, in Uganda today, it is the private sector that has been most active in school construction to date. For example, in Kampala city, Rubaga Division alone comprises of about 350 recognised secondary schools with over 90 percent of them being private (MOES, 2010).
In addition, today, Uganda’s private educational sector is diverse and comprised of individual investors, community groups, civil society organisations, international NGOs and faith based organisations running for a profit and therefore need innovative cost-related practices in taming their finances. However, according to Hess, (2006), most schools in developing countries have remained largely unaffected by the increasing availability of new opportunities such as payment in kind and use of students labour since the 19th Century. Hess recommends investment in economic and business ventures, large scale agricultural production, animal husbandry as well as income earned from banks through placement of surplus funds on fixed deposits.

All parents considering a private education for their children would have the funds to easily finance their school fees because private schools derive most of their income from tuition fees (Psacharopoulos & Woodhall, 1985). However, for many families in Uganda, funding private education involves making sacrifices (Hunt, 2015). The high fees charged explains why in Uganda, a wide number of non-school going children is seen to have been about 42% between 2003-2008 (UNESCO, 2009). More clearly, the exorbitant fees structure charged by most private schools is due to the many costs that private schools are faced with, for example, maintenance costs and the high tax charges which are a burden to private schools in Uganda. For example, according to the URA commissioner general, Doris Akol, private school owners in 2015 were to start remitting 30% of their annual profit, plus a monthly 6% charge to URA (Busingye, 2015). However, implementation of this might run a deficit in private Schools and this may lead to closure of many of them.

Although there is no policy on standardised unit cost of educating a secondary school student, private schools need to be cost effective, this is evidenced by the increasing need for community/family contributions to private schools in form of payment in kind, providing
physical labour to the private schools than fees payment in monetary terms (UNESCO, 1999) which are entrepreneurial financing measures of cost minimising to the private schools. Thus the current study looked for possible solutions to their cost-related problems. Otherwise, despite the government efforts to improve access and retention of students in secondary schools, evidence shows that access to secondary education is still highly in favour of the rich. For example, some private secondary schools in the country charge as high as UGX 2,000,000 (572 US dollars) in fees per term in order to meet their costs and the government is yet to put a ceiling on this exorbitant fees structure policy in private schools (Nsubuga, 2017).

Unless private secondary schools are accompanied by reforms that aim at more efficient use of available resources in these schools like use of payment in kind, aimed at achievement of increase in education attainment in Uganda as well as profit maximisation by private secondary schools.

1.2 Statement of the Problem

Although financing of private schools using cash is the main method of paying fees in Ugandan private schools, not all parents use cash to meet their financial obligations to schools (Powell, 2008). Schools may decide and succeed in devising internal programs like use of students to perform some tasks in the school, and introduction of payment in kind to effectively finance their activities (Gilson, 2006; D’Angelo & Zemanick, 2009). However, only a few private schools seem to offer such alternative programs that offset monetary spending (Mugimu, 2016) to enable them to continuously deliver quality education in quantity within the possibility of most parents. Yet given the wide scope of costs incurred by private secondary schools, many urban private secondary schools are struggling to survive financially. For example, more than 70 percent of children from urban poor families drop out of school due failure to pay fees (World Bank, 2002). According to Wambede and Mukaaya (2017), over 150 private schools have recently been closed over failure to have well equipped libraries, laboratories, good infrastructure, feeding. Given the above imbalances, the critical
gaps of financing need to be closed using entrepreneurial cost-related measures such as introduction of user charges and payment in kind (World Bank, 2003). Unless this is done, problems of persistent financial deficits may not end among many private schools. The current study therefore sought to find out the influence of selected cost-related entrepreneurial practices on the financing of private secondary schools in Rubaga Division, Kampala.

1.3 Purpose of the study

The purpose of the study was to examine the influence of cost-related entrepreneurial practices on the financing of private secondary schools in Rubaga Division, Kampala District.

1.4 Study Objectives

i. To find out the contribution of user fees on the financing of private secondary schools in Rubaga Division.

ii. To establish the influence of payment in kind on the financing of private secondary schools in Rubaga Division.

1.5 Research Questions

i. What is the contribution of user fees on the financing of private secondary schools in Rubaga Division?

ii. What is the influence of payment in kind affect on financing of private secondary schools in Rubaga Division?

1.6 Scope of the study

The geographical scope was Rubaga Division, which is an urban area where the problem was rampant and putting into considerations that most secondary schools in Rubaga Division are private. The Content scope was limited to establishing how students labour, introduction of user charges and payment in kind which the researcher had seen to be common in most schools in this Division, impact the financing of selected private secondary schools in Rubaga
Division. Field data was collected for two weeks. The researcher sought for data that ranged between the years 2010 to 2017 because they had the recent information that was suiting the current study.

1.7 Significance of the study

It was believed by the researcher that the findings of this study would help to close the knowledge deficits regarding the various cost-related practices in private schools of Rubaga Division, and provide a platform for the reformulation and adoption of similar measures by other schools in order to mitigate the problem of financing in schools in Uganda.

It was also thought that the study helped to give progress towards education for all, stimulate further research and documentation of good practices especially about the innovative financing of private schools which is cost-related. It was therefore useful to practitioners in private schools such as Head teachers to become more innovative in their finances, policy makers such as NCDC to advise schools on the alternative innovative financing and saved them from collapsing, and academicians for further research.

1.8 Study Justification

The ability or disability of most private secondary schools to have enough resources at their disposal and spend them efficiently required serious scholarly attention. Little had been done in this area and the available studies had focused on public schools and others on primary schools and therefore the findings of this study were of great importance to many schools and even individuals for further research. Otherwise many private schools were just struggling and others closed down, not until these feasible measures of cost minimisation were examined in Rubaga Division. This study was also done in partial fulfilment of the requirements for the award of the degree of master of education (foundations) of Makerere University.
CHAPTER TWO

LITERATURE REVIEW

2.0 Introduction
This chapter reviewed the existing literature related to the subject under investigation. It addressed the existing information about how the introduction of user charges, and payment in kind affects the financing of private secondary schools. However, the chapter first presented the study’s theoretical and conceptual frameworks.

2.1 Theoretical Framework
The study was mainly be guided by the Schumpeterian opportunity discovery theory of entrepreneurship (1999). It states that an entrepreneur is an important force in an institution that implements change by introducing new methods of production through a process of discovery. It focuses on the existence, discovery and exploitation of opportunities and the influence of individuals on those opportunities (Shane & Venkataraman, 2000; Shane, 2003). Schumpeter argues that, the entrepreneur is the one who identifies how these new combinations can be applied in production. This line of reasoning implies that a business owner is considered an entrepreneur only if he/she is carrying out new combinations (Marz, 1991).

The theory assumes that, (1) an entrepreneur is one who sees an opportunity for new techniques, improves an organisation, and he/she is dynamic and highly talented; (2) there is a high degree of uncertainty about undertaking new opportunities; (3) entrepreneurship is an practice in which the entrepreneur perceives opportunities to innovate; and (4) profit is merely part of the objectives of an entrepreneur but not necessarily the major.

In relation to the current study, the theory implies that, private secondary schools are competitive (Dezembro et al., 2007). Therefore, since school managers are entrepreneurs, they need to exploit the existing opportunities around them to improve their financial
practices in the schools entrusted to them. They do this by looking for cost-related practices used by other schools and adopting them in their own environment. In the current study, the focus is on how private schools solicit and spend funds on the various costs in the school in view of maintaining a profit and yet satisfy society’s educational expectations.

However, the Schumpeterian discovery and opportunity theory seems to be limited by; (1) Schumpeter focuses on large scale businesses yet most private schools operate on a small scale; and (2) the inclusion of individual businessmen together with directors and managers of the company yet in schools in most cases these are totally different people. (Dezembro, et al. 2007). Therefore, to a lesser extent, the study was also informed by other related theories such as, the Kirzner’s theory of entrepreneurial alertness and discovery (1973) and Kirton’s adaptation-innovation theory (KAI) (of 1976) to cater for the limitations of the Schumpeter’s theory, for example risk taking. Risk taking points to the uncertainty that comes along with entrepreneur activity since considerable resources must be invested before return on them is known (Nansubuga, 2003) as cited by Genza et al., (2016). It is also risky to pursue an opportunity beyond currently controlled resources, deviating from the status quo due to fear of selling controversial ideas to the organisation like a school in which enterprising features of innovativeness and risk taking are not manifested (Genza et al., 2016)

Therefore this study’s adaption of Kirzner’s theory of entrepreneurial alertness and discovery (1973) and KAI theory was to cater for innovativeness and risk taking. Kirzner’s theory takes care of risk taking in its ‘‘alertness and discovery’’ hypothesis (Genza et al., 2016). On the other hand, KAI represents ‘‘innovativeness’’ for its an ‘‘adaptation–innovation theory’’. These two theories also helped in examining the influence of cost-related entrepreneurial practices on financing of private secondary schools in Rubaga, Division Kampala District.
2.1 Conceptual framework of cost-related entrepreneurial practices and financing of private secondary schools.

**IV**

Entrepreneurial cost-related practices

**DV**

Financing of private secondary schools

**Fig 2.1** Relationship between entrepreneurial cost-related innovations and private secondary school financing.

**Source:** Modified by the researcher using Chandan’s (1999)’s ideas.

According to Figure 2.1, the study’s IV is entrepreneurial cost-related practices which is conceptualised to mean user charges and payment in kind. Then the DV is financing of
private secondary schools which is conceptualised to mean revenue (income to the school), expenditure, and budgeting. There is influence between entrepreneurial cost-related innovations and the financing of private secondary schools. When user charges (fees) are introduced in private schools, these schools might be saved from using tuition fees paid by the students to purchase other school requirements yet tuition may not be enough to purchase everything. Also, when some students are allowed to pay in kind, the school might first of all get rid of fees defaulters, secondly, the school might also be able to get some of the school requirements cheaply from students. The introduction of these practices in private schools might enable them to have effective school revenue, better expenditure patterns, and hence running either surplus budgets or break even than running a deficit budget.

However, entrepreneurial cost-related practices have moderating variables which could also affect the school’s financing. These are; location and size of the school, parents’ occupation, and school administration.

2.3 Actual Review by Objectives

2.3.1 User charges and financing of private schools

The study’s first objective was to establish the different forms of user charges prevalent in private secondary schools and their effect on financing of these institutions in Rubaga Division Kampala District. By this objective, the sought to categorise the different forms of user charges popular and even comparing to those applied in other sectors like health as well as appreciating the cost related dynamics embedded in the payment of user charges in view of finding out its impact on the private secondary schools in Rubaga Division.

Different researchers identified the payment of user charges in various ways. For example Lagarde and Palmer technically categorised user fees into two, depending on their main characteristics; namely, (1) There is risk-sharing whereby payment is made at the point of
service use for example parents pay construction fees when it is actually going on at school; and (2) where there is no risk sharing. Risk sharing is defined as; any system which allows payers to share some of the financial risks associated with a particular user population with providers (Lagarde et al., 2008). Lagarde further indicated that, apart from tuition fees, parents still pay other fees, some of which are official and others are unofficial. However the risk of change in cost of equipments to be purchased using these official and unofficial fees does not affect the payers.

Similarly on absence of risk sharing in institutions, Adela (2013) contended that, service providers agree to adhere to fixed fee schedules even when there is an increase in the cost of purchase of equipments and only stand a chance to survive if they use other cost containment measures but not extending the cost to the payers. Common risk-sharing example in schools is that; they set fixed user fees for various programmes which are hardly changed despite changes in the cost of living during the course of the year for example, a fixed fee for school construction, a fixed fee for examinations, and a fixed fee for text books.

Another pertinent categorisation was given by the Uganda Bureau of Statistics [UBS] (2004), which is based on the official government policy in Uganda. UBS (2004) reveals that parents pay for exercise books, pencils, meals, clothing, transportation, and assistance with school construction despite the tuition fees they pay. Also, whereas the original 2001 World Bank User fees survey gives five categories, the same are distinguished in the 2005 World Bank report namely; (1) tuition fees, (2) text books charges, (3) compulsory fees for uniforms, (4) PTA/community contributions, and (5) other school-based activity fees like exam fees (World Bank, 2006). More on categorisations of user fees, a study undertaken by the United Kingdom’s Department (DIFD) gives another categorisation of user fees to be including; end of year parties, classroom construction, telecommunication infrastructure, and even teachers’ funerals (Boyle et.al. 2002). However, these studies are limited by the fact that, apart from
being foreign, they do not actually bring out the effect of these user fees to education financing hence leaving a gap for more research.

However the researcher agreed with the above categorisations by Word Bank (2006) and Boyle et.al (2002) though some of the categories suggested seem to be foreign to Uganda’s context for example the telecommunication infrastructure and teacher’s funerals. Community contributions are also not common in many private schools. The current study sought to concentrate on those user fees that are more likely to help schools to become more cost effective, efficient, as well as being user friendly to low income earning parents. These are examination fees, class room construction fees and fees for purchase of text books because these are more likely to boost effectiveness and efficiency in the quality of education provided in schools. Low income earning parents also seem to find these user fees friendly since they enable them to plans their payment schedules.

Apart from discovering user fees strategies prevalent/common in secondary schools, this first objective was also to focus on discovering the effect of user different user fees on school financing. Some proponents of user fees embraced the potential of this financing mechanism to; increase demand for services owing to the improvement in quality; reduce out-of-pocket and other costs, even for the poor, by substituting public services sold at relatively modest fees for higher-priced and less accessible private services; encourage users to exert their right to obtain good quality services and make service providers more accountable to their clients (Britran & Giedion, 2002). For example in schools, parents become eligible to question whatever goes on in the school after payment for specific activities leading to provision of quality education for their children.

More on the importance of user fees, Adella (2013) identified three key objectives of user fees based on the Jamaican context namely; to raise revenue through cost-sharing, to deter
frivolous demand, and to instil a cost conscious mind-set among providers. However, Adella’s study only states the expected; it does not go as far as reporting whether actually things work out in with the real world. The study was also done basing on the Jamaican context, however it leaves question on whether the same applies to the African setting.

For more clarification on the effect of user fees on education financing, user fees expose the situation of economically vulnerable citizens who do not have the resources which they need to ensure private education for their children (Mukudi, 2004). This alerts private schools that ask for these charges to put into consideration the presence of such citizens hence enabling these schools to charge within these citizens’ means. However, Aryel (2002) disagrees with Mukudi on the fact that, user payments are a means of removing low enrolment and low education achievement because they oblige parents to provide improved education for their children. Therefore with payment of user fees, parents feel responsible for their children’s education and these fees also increased on the percentage of costs covered in the school.

Citing evidence of the contribution of user fees to education financing from Kenya in 1992, payment of user fees by parents financed 34 percent of the cost for primary education, 66 percent for secondary education and about 20 percent for higher education, with the remainder financed through public spending (Adams & Harnett, 1996). In the neighbouring Tanzania, user payments covered about a third (about 33%) of the cost of schooling prior to their abolition (Oxfam, 2001). Evidence from Chad shows how user payments provided resources for education when public resources are insufficient. It also demonstrated the value that poor parents in low-income countries can attach to education (Hillman & Jenkner, 2002). The studies indicated the significant contribution of user payments in financing education as well as creating a positive attitude of especially low income earning parents towards their
children’s education. However questions remained as to whether the same applies in Ugandan schools moreover of an urban setting.

Research in Ghana over the last two decades worsened the situation in this regard whereby households paid a significant portion of their daily and yearly income on education. Next to food, education had the single highest proportion of income expenditure (Thompson & Hayford, 2008). The findings in these studies implied that user payments were of significant importance in as far as increasing parents participation in the education of their children due to the high costs involved to them. In the same way these fees improved on the financing of schools as well. However, could the application of user payments help to improve the financing of private secondary schools also in Uganda?

In view of finding out more on the impact of user fees, research from the health sector revealed that, health services provision had declined with the introduction of these fees in some countries such as Sudan, in which 70.0% of the poor communities viewed user fees as a deterrent to accessing health care when needed (Yetes, 2009). Similarly, approximately 50.8% of Jamaicans in the lower quintiles cited user fees as the reason for not seeking medical care when needed (MOH, 2009). However, in Kenya, when user fees were removed for dispensaries in 2004, evaluation revealed that there was poor adherence of health practitioners to the policy, which was attributed mainly to the shortage of drugs and to overcome this, facilities often increased the registration fee or levied extra charges in order to purchase drugs. It is apparent therefore that, the removal of user fees led to a resultant increase in work load which affected health worker’s level of motivation and morale (Burnham et al., 2004; Nabyonga- orem et al., 2008). Therefore the application of user fees in health institutions affected service delivery by demotivating health practitioners and hence denial of services to patients. This meant that implementation of user fees in schools affected
the continued provision of quality education in quantity. However, the reality in Ugandan schools remained to be discovered.

Additionally, some available studies reported existence of negative effects of the loss of revenue from user fees on compensation and motivation strategies for some categories of staff (Witter et al., 2010). More seriously, in Zambia, some health workers lost their jobs following the removal of user fees and the explanation for this outcome was that the revenue generated from user fees no longer existed to support this activity (Masiye et al., 2008). Similarly in Uganda, revenue from user fees was used to pay wages for some health workers before it was abolished in public health facilities, especially payment of support and technical staff. It also resulted into inadequate support services such as poor lightening, inadequate water, insufficient allowances, drug unavailability, limited transport, and reduced staff members (Nabyonga-orem et al., 2008). This meant that, with the absence user fees in schools, apart from loss of jobs of some staff like school store keepers, school nurses, and other service providers to the school paid using user fees, support services used needed in schools like teachers allowances, power supply, regular assessment of students, and text books required for quality education were not readily be available.

Could the problems facing private schools especially those related to support services be as a result of absence of user charges to support these services? The above in connection to schools explains why students were expected to pay fees at the beginning of the term because failure to do so caused strains in budgeting, especially concerning the purchase of necessary materials and other expenses such as paying for water, electricity, and wages of support staff (School Funding and Equity in Rwanda Report, 2012). However, if such charges were paid for differently from tuition (user fees), covering of these expenses would be easier. What was the situation in Uganda with the abolition of user charges?
For Uganda’s health sector, the abolition of user charges in Uganda in March 2001 (World Health Organisation; WHO, 2005) resulted into central government assuming more responsibility in the administration of health units alone (Burnham et al., 2004). That is why Rutebemberwa et al. (2009)’s study indicate that, the abolition of user fees in Uganda did not improve access to health services, since there were indirect costs such as those that were associated with accessing care. Similarly, in connection to education for example, at the introduction of UPE in Uganda in 1997, the elimination of user charges increased government expenditure on education from 16.4 percent of the national budget in 1996 to about 30 percent in 2000 to 2005 (Burnett, 2004). Despite such increase in expenditure, the quality of education declined. For example nearly 25 percent of pupils who took the final exams for primary schools in 1999 did not pass (Deininger, 2003). This implied that, user charges played a significant role in education financing of education and once schools do away with these fees, it was likely to damage the financial functioning of the school.

There were also studies that indicated more directly that user fees were indeed of importance as far as improving the funds available in schools are concerned. For example, Appleton (1997) revealed that much of the new international consensus focused on the need to ensure that user fees do indeed increase funds available in private schools. Even more emphatically, Psacharopoulos and Woodhall (1997), contended that, user charges are a potential cost-related practice that yields institutional cost effectiveness especially due to the economies of scale embedded in it. Therefore there was need to question the traditional practices available in many schools to identify other plausible cost-related practices with special consideration to their effectiveness. For example, Sanyal and Martin, (2006) contends that, the imposition of user charges like examination fees, library fees, research, accommodation, and feeding fees, were very important in raising funds to finance the institution.
However, the researcher found Appleton (1997)'s and Psacharopoulos et al. (1997)'s studies to be limited by their contextual settings. Both studies were carried out in the context of developed countries and, moreover, in higher institutions of learning; yet user charges vary depending on the education level, economic and geographical setup of countries where they are implemented. Both studies were also too old to bring out current trends in education financing. Hence need for another study to find out the effect of effect of selected user fees in secondary education financing in Ugandan context.

It was Sanyal and Martin (2006)'s study that was both more current and used a successful example of alternative income generation in the African context. Sanyal et al. (2006) gave an example of Makerere University of Uganda for its introduction of user charges like examination fees, technology, and library fees, which are generating good income for the institution. However this study was also still limited to higher institutions of learning moreover public ones. It left the question of the effect of user charges on the financing of institutions in lower levels of education like secondary schools, more so private ones, unanswered.

In brief, literature reviewed under objective one indicated that user charges played a significant role in education financing of education and once schools do away with these fees, it was likely to damage the financial functioning of the school.

The literature also agreed that the application of user fees even in the health institutions affected service delivery by demotivating health practitioners and hence denial of services to patients. This meant that implementation of user fees in schools was important in covering some of the school costs and a motivating factor to education providers, promotes access to education, reduces the burden of public spending on education and above all improving on
the quality of education provided to children. However this literature is constrained in several ways; namely,

i. Some studies were also too old to bring out current trends in education financing for example Appleton (1997)’s and Psacharopoulos et al. (1997)’s. Both studies were carried out in the context of developed countries and, moreover, in higher institutions of learning; yet user charges vary depending on the education level, economic and geographical setup of countries where they are implemented. Hence need for another study to find out the effect of effect of selected user fees in secondary education financing in Ugandan context.

ii. Adela’s (2013) study on the objectives of user charges only stated the expected; it did not go as far as reporting whether actually things work out in with the real world. The study was also done basing on the Jamaican context, however it leaves question on whether the same applies to the African setting.

iii. Though some of the user fees were available in schools, many others seemed to be neglected for example classroom construction fees, examinations fees and text books fees hence the need for this study. However Aoki et al. (2002) and Ayot et al. (1992) warn against the implementation of some of these practices for compromising the quality of education. This implies that, the implementation of this mechanism should suit the geographical, economic, and behavioural characteristics of area of implementation.

After objective one literature review, the study came up with the following hypothesis:

1. User fees has no influence on the financing of private secondary schools in Rubaga Division
2.3.2 Payment in kind and financing of private schools

This objective sought to establish the contribution of payment of school fees in kind towards the financing of private secondary schools. By this objective, the study endeavoured to establish the impact of paying school fees by providing certain physical items such as beans, maize flour and brooms instead of cash, and by students physically involving themselves in the school which would consume school money. The current section reviewed literature on the extent of existence and applicability (importance) of payment in kind in education institutions as well as the extent to which payment in kind can yielded positive results on private secondary school financing.

About the existence of the policy of payment in kind, Gahvari (2008) contends that, the policy seems to be everywhere in government programs especially in public schools and hospitals in Uganda though not commonly used fully in all provisions. On a global context for example, Gahvari suggests America to have had more than 12 percent of GDP spent on three government programs including health, child care, and education being partly financed through in-kind payment in the early 21st century. However this study was done in American context and in public institutions of which America is a developed country leaving the issue pending for less developed countries specifically in Ugandan private secondary schools hence need for further findings.

Payment in kind can also be applied in payment for a number of services which include, but are not limited to health, insurance, transport, housing, and educational assistance payments (Marino, 2003). This is true even in Uganda where drugs in public hospitals, as well as text books in public schools are provided physically but not in monetary terms. However although Marino’s study covered a number of government programmes, it does not show their effect on institutional financing yet the emphasis for the current study is only targeting education and mainly private schools.
To further understand the existence of payment in kind, it was evident that some countries attempted to overcome financial constraints by using direct parent’s physical labour to build schools. Others allowed parents to provide goods and services in kind rather than cash payment, and by relying on their forms of local community involvement or self-help. For example Zymelman (1973) concluded that payment in kind has great potential as an educational financing method because it can provide extra resources and ensure that they are used effectively and flexibly. In other countries local communities are responsible for building schools and use labour and local materials donated by the community. In Nepal, for example, Zymelman (1973)’s study continued to contend that, almost all primary and many secondary schools are built and maintained by local communities. In Kenya, the Harambee schools are another example of payment in kind especially by providing physical labour as well as building materials. In Malawi, payment in kind was used in construction of primary school buildings and its contribution is estimated to have cost a third of the amount it took to construct conventional buildings (Zymelman, 1973). However this study was not only too old to give evidence on current issues, but it also targeted more of public schools and the situation in private secondary schools remained doubtable.

More on the existence of payment in kind, research about alternative financing methods in many countries indicated that, in most rural primary schools, the parents pay some school fees in addition to provision of text books to feed the school libraries, equipments like brooms, and food (Merman, 1980). Parents also contribute to school buildings both by providing manpower and physical items such as bricks. Citing evidence from Trinidad and Tobago, the Dominican Republic, Panama, Honduras, and Cuba, Brodersohn (1978) concludes that between 25 and 50 percent of the operating and maintenance costs of a school are financed by the provision of goods and services to the school. However, the researcher
finds these two studies limited by not only being too old to report current issues but was also done on primary schools leaving the questions about its applicability to secondary schools.

In relation to the above, Currie and Gahvari (2008) identified other government programmes involved in in-kind provisions to be including: provisions for public schools, food stamps, public housing, and Medical care provisions in many countries. However this study only focuses on government institutions and does not go ahead to explore the effect of these in-kind provisions to financing of these institutions hence a gap for further research. Therefore, the current sought to find out the effect of parents’ contribution in kind to schools and whether such payments helped to cover the costs of these items provided in kind.

For McCarthy and Zald (1987)’s study contended that, a number of studies agree that, the success and failure of private school financing is determined by contribution of parents and students. This is because students and parents contribute to the costs of education by either providing fees in cash or providing of goods and services to the school in kind. There is however need to do mapping on the potential contributions and analysis of payment in kind and its ability to impact on the achievement of better financing mechanisms in schools (Aduogi, 2004). Since expenditure by schools is viewed as the amount of resources that are directly spent or expended on the procurement of goods and services (Drucker & Peter, 1985). These goods and services can be acquired directly from the parents through payments in kind. This implies that payment of fees in kind was of vibrant importance and applicable in as far as solving private school financing problems was concerned.

On the importance and applicability of payments in kind, Merino (2003) identified among them; ability to offer non-taxable payments, involves economies of scale, and improves the payer-receiver commitment and relationship. This implied that payments made in kind does
not undergo any kind of tax levies as compared to those levied on cash paid through school bank accounts in form of bank charges. Even though the levels of the educational in-kind payments were made comparable to the levels of the cash payment in terms of the cost to the policy makers, these levels may not be comparable in terms of benefits, because the welfare outcomes of providing in-kind payments are of more importance depending on the characteristics of the recipient (Anna, 2014). A good example is of a school which is still under construction where parents provide physical building materials and others their own man power in view of clearing for their children’s education. In most cases, under such circumstance, the school benefited more than cash basis provision of fees, of which such cash did not substitute for the purchase of the same.

In reference to tax authorities, a study done in South Korea by Kapsoo kim and Sungmanyoon (2017) found out that, tax payment in kind drives buyers to lower in purchasing price in the open market since taxes paid for in kind tend to be lower than the monetary counterpart. Therefore because of this, the selling price in the open market to the end user also becomes very low. In the same way, the issue of tax avoidance does not occur (Kapsoo kim et al., 2017). Similarly, Ethan and Lockwood (2013) agree that, tax payment in kind potentially has offsetting benefits such as improving consumption to intended users, and increasing the efficiency of the tax system. However, Marino (2003) disagrees with these two studies in that the in-kind payment system involves wage discrimination in tax collection. This implied that even in schools, those who provided payments in kind was to face discrimination both in form of being cheated as well as being served last in schools. Could the benefits associated with tax payment in kind also be applicable to schools?

More on the benefits of the use of payment in kind especially for services provision was also emphasised by Robertson and Wunder (2005) who contended that, the use of payments in
kind potentially has more lasting benefits especially where cash payments are more vulnerable to rapid and less welfare and benefit to the paying entities. This implied that for many poor families in Uganda, clearance of school fees in cash damaged the family’s welfare in terms of feeding, clothing, medical care and this caused impending results on the child’s education yet in-kind payments could otherwise save the situation. Currie and Gahvari (2008) agreed with Robertson and Wunder (2005) still on the same main importance of providing payments in kind for not distorting consumption because payment in kind makes the family to consume more of that good or service than they would otherwise consume having paid cash transfer on school fees instead of paying it in kind. This implied that the adoption of payments in kind led to improved standards of living among many families as well as reducing on the costs operation of many private schools.

On the contrary, in Canada school fees were most important in the education system. Parents were asked to contribute to their children’s education through payment of fees in monetary terms (Nyaga, 2005). This also applied in Uganda especially in most urban private schools. However, by looking at the above studies, poor families found it difficult to pay fees in cash to the extent that even free education imposed a burden through expenses like books, clothes and other direct costs paid for in cash hence calling for a need for alternative means of payment like payment in kind. Similarly, in the neighbouring Kenya, a study done by Chabari (2010) has it that, poverty is a major barrier to education access to many children and this made the government to introduce free education. The same applies to Japan where the government also provided free education up to secondary school level (Nyaga 2005). The studies by Chabari (2010) and Nyaga (2005) implied that, with cash payment of fees, many parents find it difficult to pay due to poverty. Could the introduction of other alternative paying strategies like payment in kind help to solve this problem in Ugandan private schools?
The above situation was further worsened by World Bank (2002)’s findings which contends that, the most important reason for not attending and dropping out of school in many African countries is cost. For example more than 70% of children in developing countries drop out of school and cost were the most significant factor for dropping out as well as for low enrolment in secondary schools. For more evidence in Uganda, over 100 schools in Manafwa District were closed over failure to meet the minimum standards required leaving a hundreds of learners stranded (Wambede & Mukaaya, 2017). Matters were still worsened when the Manafwa District Education Officer Mr. Eridadamudangi, told Daily Monitor that out of the 220 registered private schools including primary and secondary only 109 meet the required standards to operate and the cause is the increased poverty and failure to be innovative cost wise (Mukaaya, 2017). Probably, if parents were encouraged to fund their children education in kind these problems could be overcome.

Available literature also reveals the importance of student physical participation in schools as an alternative source of school financing. For example, Masimbwa (2010) and Muya (1990) reported that many schools need to resort to efficient use of educational resources available to them and student participation is part of these resources. Similarly, Hellwig (2011) argued that internal activities like cleaning of the school by students and involvement in MDD carried out in schools not only improve competency of students and allowing them to gain skills, but also enable the school to save the costs that would have been spent on employing cleaners and advertising the school respectively. However, these studies only directed schools towards adoption of this policy by showing its relevancy but does not clearly bring out the intensity of existence of student participation as a policy that is common among schools leaving a gap for further findings.
However, though there was need for improvement in alternative programs in schools that require student’s participation (Gilson, 2006, D’Angelo & Zemanick, 2009), there was also need to take caution before implementation of these activities/programmes is done in the school. For example, it was important for students to know why they get involved in these activities and be aware of how to avoid the negative impact of over-participation since they may find it as negative to participate (Wilson, 2009). For example over participation in cleaning might reduce the time spent for reading leading to lower grades when it comes to class work. These studies by Gilson (2006), D’Angelo et al. (2009), and Wilson (2009), are only limited to the cautions and the impact of failure to consider these cautions before implementation of student participation policy in the school but does not clearly indicate its impact on school financing hence need for a further study.

More about the cautions, if student participation was to positively impact on school financing, there was also to be effective involvement of teachers in supervising such activities due to the many risks involved as students are fulfilling these activities as well as reducing the chances of intended imperfections (Becker & Epstein, 1982). For example students can clean very well to the level of what an out sourced and paid cleaner would do, if they are well supervised by teachers. Thirdly, these activities must meet the standard of the schools in which they are introduced (Gilson, 2006). A good example is where the students provide labour to clean the school environment on daily basis, such activity needs close supervision by teachers but on the other hand this activity may not easily be practiced depending on the status and standard of both the school and students in the school. However some private schools in Uganda especially in urban centres (study’s target population) are on small premises whose cleaning may not fetch the negative effects of over participation to those involved just as Wilson (2009)’s study contends. It was unfortunate that these studies did not find out the fact that the funds which would have been used to finance school cleaning would
be diverted to other activities or even saved by the school. This called for further study to find out the reality on this.

Finally, Gilman (2004) cautions in view of attaining effective school financing, it was noted that, an adolescent could not succeed in any of the extra school activities without consideration of these factors; (1) perceived social status of the activity, (2) intrinsic interest in the activity (3) the quality of the adolescents’ social net work, and (4) the non-parent adult who is part of the activities. This implied that any students’ involvement in any the activities in the school needed to be based on clear analysis of these factors the adolescent could join those that were in favour of their characteristics. However, this could not be applicable to many small scale private schools in Uganda due absence of a variety of these activities and students end up being forced to participate in those available due to the need to minimise costs of operation. There was therefore need for another study to assess the extent of availability of these activities and how they were used to impact on school financing.

In relation to the above therefore, it remains important that, before any measure for reducing unit cost were adopted, the school environment or the setting needed to be considered. However many scholars like Gunn (2008) and Cramer (2009) came up to agree with Adeoye (2000) and Ojo (1985) to highlight the importance of student participation across the world as one of the important strategies for long term private school survival and continued to show that, there was need for these strategies in different education setting to reduce costs especially in a way that students perform some tasks in the school instead of employing labour from outside the school to do such tasks.

However, there was also literature in support of the benefits of students’ participation by Brooks-Gunn (2008) which posited that, participants in the organised activities during high school are positively associated with a number of benefits ranging from educational, civic,
and to some extent, occupational success in the young adult hood. It was therefore important that students be encouraged to participate in those activities for these benefits especially in as far as school financing was concerned. For example, Cramer (2009) contended that, in many developed countries, students are trained in basic web design to build and maintain digital portfolios. He argued that this process is not only useful for classroom instruction; but that these skills equip students with tools they used in college and the professional world. For example the students could design a website for the school, could develop report making software for the school as well as repairing of computers in case of break down. In this case the school were saved from the costs of hiring such services. However, the researcher found this study to not only be limited by being based to developed countries, but also fosters sophisticated technological instructional methods in schools leaving the situation for LDCs like Uganda questionable and hence need for a further study.

More on the benefits, Brooks and Cramer (2008) agreed with Ngware (2007) that, the use of student labour provides services to school environment with a positive influence on student learning and performance as well as internal financial efficiency of schools. This implied that, when students involved themselves in cleaning the school, they were likely to internalise the best practices especially in domestic work and agriculture even out of school. However, this study’s findings were more of benefit to the students leaving a gap of finding out its impact on the financing of the school.

Finally on the benefits of students’ participation, Smith (2008) contended that, students’ involvement with school activities creates social networks that emphasize the value of the school to the public. A good example was where students develop a school website as stated by Cramer (2009) creates social net works leading to reduction or completely saving the finances which the school would have spent on advertisements. For Eccles (2003) and Olson (2008) found student involvement in performing arts including school band, drama, and
dance teams to have resulted into enjoyment of school, greater attending to full time leading to good performance and ignored its impact of advertising. Could students’ involvement in these extra school activities yield positive outcomes towards financing of private secondary schools in Rubaga Division?

For clarity, when comparing the costs and benefits involved for participating in extra school activities, literature agrees that it is cost effective to create a new club in school, activity like cleaning, or football and netball team that would benefit the students and the school at large (Reeves, 2008). A survey done in America by Koning (2007) on the students and teachers about their desired learning environments found out that, educators’ preference for the extra school activities does not so much differ with those of learners. This implied that the effect of these activities on school financing was not to be neglected.

On the limitations of the extra school activities, different researchers identified a number of limitations to students involvement in the extra school activities; for example, Ojwang, Genevieve and Murithi (2016) contended that, most students didn’t like manual duties and some could drop out of the school leading to lower retention rates hence a negative relationship to the desired out comes. Secondly, whereas Reeves (2008) put it on parents and teachers that they might fear students to lose their focus on academics when they become either too busy with these activities giving them the biggest time, Thomption (2008) suggested that it was mainly lack of commitment to the specific activity that impact on the student emotionally and physically leading to stress, fatigue and burn-out. Lastly according to Nikki (2009) it was injuries as a result of some of these activities that limit involvement of many student especially those whose families lack medical insurance to cover them in case of occurrence of the risks involved.
In brief, according to studies reviewed above, payment in kind is of great importance in as far as financing of schools is concerned and this is reflected in the benefits discussed. However the researcher found many of these studies to be limited in a number of ways namely;

i. Some studies, such as Gahvari (2008), covered government programmes ignoring the private ones and Gahvari’s study does not show their effect on institutional financing yet the emphasis for the current study was only targeting education and mainly private schools. Gahvari’s study was also done in an American context which is a developed country, leaving the issue pending for less developed countries specifically Uganda hence need for further findings.

ii. Merman (1980)’s and Brodersohn (1978)’s studies were limited by not only being too old to report current issues but were also done on primary schools leaving the questions about its applicability to secondary schools.

iii. Kapsoonkim et al. (2017) and Ethan et al. (2013) limited themselves to taxation leaving other issues such as cost-related innovations and financing of private secondary schools unexamined.

iv. The study by Kapsoonkim et al. (2017) was moreover carried out in an Asian context (in Korea) leaving its applicability doubtful in Uganda.

v. Some studies like Cramer (2009), were not only limited by being based on only developed countries, but also fosters the use of sophisticated technological instructional methods applied to schools in developed countries leaving the situation of LDCs like Uganda pending due to low level of technology to impact school financing.

vi. The suggestions that an adolescent could not succeed in any of the extra school activities without consideration of these factors like perceived social status of the activity, intrinsic interest in the activity, the quality of the adolescents’ social network, and the non-parent adult who is part of the activities (Gilman, 2004) could not
be applicable to many small scale private schools in Uganda due absence of a variety of these activities and students could end up being forced to participate in those available due to the need to minimise costs of operation leading inefficiency of the programme.

vii. Most studies on student participation like Gunn (2008) and Cramer (2009) approached the issue of student activities from other perspectives such as human rights cautions. They left the issue of contribution to school financing unanswered.

After objective two literature review, the study came up with the following hypothesis:

2. Payment in kind has no influence on the financing of private secondary schools in Rubaga Division
CHAPTER THREE

RESEARCH METHODOLOGY

2.0 Introduction

This chapter describes the framework within which the research was to be conducted. It involves the research design, study population, sample size and selection, sampling techniques, data collection instruments, quality control, procedure and data analysis.

3.1 Research Design

A research design is the plan, structure or strategy of investigation, or the arrangement of conditions for collection and analysis of data (Kumar, 2005). It guides the conceptualisation of study variables, handling of research methods, sampling of respondents and data analysis. This study was conducted using a cross-sectional survey design, because data was collected at one time from a sample selected and was used to describe some larger population as well as determining the relationship between variables (Kothari, 2004). However, the study design took a mixed method approach so as to use both narrative data from interviews (qualitative), and numeric data from questionnaires (quantitative).

3.2 Study Population

Study population is the group under investigation (Oso & Onen, 2008). The entire set of objects, things or people under consideration in an investigation (Oso et al., 2008). The study’s target population was private secondary school Head teachers, Bursars, and Teachers of private secondary schools in Rubaga Division Kampala District because it was where the problem of inadequate financing was seen by the researcher being employed in private secondary schools in Rubaga. The accessible population was 15 private secondary schools.

The population involved Head teachers, school bursars, and teachers in sampled private secondary schools in Rubaga Division. The justification for including head teachers was that despite being administrator, they are accountable for the financial performance of the school.
For teachers, are the implementers of some of the practices and are affected by the school financial constraints. Bursars mobilise funds for the school and are more concerned with the school finances.

3.3 Sample Size and Selection

This study was based on a total of 170 respondents out of 250 who were selected using Krejcie & Morgan (1970). Respondents were selected from 15 out of about 120 private secondary schools in Rubaga Division using Gay (1996). Ten out of 15 Head teachers were purposively selected; 10 out of 15 private secondary school bursars were also purposively selected, and 150 out of the 225 teachers were selected using stratified random sampling.

Table 3.1 sample size and selection

<table>
<thead>
<tr>
<th>S/NO</th>
<th>RESPONDENTS’ CATEGORY</th>
<th>SAMPLE SIZE</th>
<th>TARGETTED NUMBER</th>
<th>SAMPLING STRATEGY</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Head teachers</td>
<td>15</td>
<td>10</td>
<td>Purposive sampling</td>
</tr>
<tr>
<td>02</td>
<td>Bursars</td>
<td>15</td>
<td>10</td>
<td>Purposive sampling</td>
</tr>
<tr>
<td>03</td>
<td>Teachers</td>
<td>225</td>
<td>150</td>
<td>Stratified random sampling</td>
</tr>
</tbody>
</table>

Source: Field data

Table 3.1 shows that, from the list of about 120 private secondary schools in Rubaga Division, a stratified random sampling technique was employed to obtain 15 private secondary schools. 150 out of 225 teachers were selected using a stratified random sampling technique. Ten (10) head teachers and 10 bursars from the 15 selected schools were selected using purposive sampling.

3.4 Sampling Strategies

Sampling refers to the process of selecting a “few cases” from a target population in order to provide information that can be used to make judgements about a much larger number of cases. From the list of about 120 private secondary schools in Rubaga Division, a stratified random sampling technique was employed to obtain 15 private secondary schools where schools were first arranged according to their locality and type of private school. They were
then selected randomly. From each selected private school, teacher’s arrival book was obtained and selected any teacher available and willing to participate (10 respondents for each selected private secondary school). Ten (10) head teachers and 10 bursars from the 15 selected schools were selected for the purpose of getting detailed information. The respondents for the study included both male and female teachers, head teachers and bursars.

3.4 Data Collection Methods

Kothari (2004) defines data collection methods as the strategies, processes and procedures that a researcher employs to gather data during research. This study adopted various data collection methods namely; Questionnaire survey method which is a very popular method of data collection, especially when gathering information from large groups, where standardisation is important (Amin, 2004); Interviews where person to person interactions was carried out with a specific purpose (Kumar, 2005); Observation method where purposeful, systematic and selective way of watching and listening to events took place (Kumar, 2005), and documentary analysis method was also adopted to enable the researcher study school behaviour in an indirect way through the analysis of their written communication.

3.5 Data Collection Instruments

A Questionnaire and an interview schedule were administered to the respondents where they answered questions individually to collect primary data. A self-administered questionnaire (SAQ) was administered to teachers. The tool mainly comprised of closed ended questions, however with a few open ended items so as to get other related important data that could be left out in a closed ended questionnaire. The researcher selected this method basing on its advantages such as ; (i) questionnaires are economical in the sense that they can supply a considerable amount of data at a relatively low cost in terms of materials, money and time. (ii) Questionnaires are easy to arrange yet they have a wide coverage. (iii) Questionnaires
supply standardised answers, to the extent that all respondents are posed with exactly the same questions hence there is little scope for the data to be affected by interpersonal factors (Denscombe, 2007) and Kirakowski, 2000). The interview guide was used to capture qualitative information from bursars and Head teachers which could not be captured by the questionnaire (Kenyon, 1999).

In this study, secondary data included the list of schools in Rubaga division, the list of teaching staff of selected schools and area locations which was be obtained from school documents and internet. Secondary data supplemented the information and provided better understanding of the problem and also helped in the planning of primary data collection (Green et al., 2000).

Other data collection instruments included Documentary review checklist; for example collecting some data from newspapers, school parents meeting minutes, and school circulars to parents. Even an observation checklist was used; for example, the researcher visited schools on school opening day, to be able to see what parents bring in kind and watched students as they cleaned school premises.

3.5 Validity

Validity is the ability of an instrument to measure what it is supposed to measure (Amin 2005). For internal validity, a content validity index was used to determine the validity of the questionnaires. The researcher computed the content validity index (CVI) by considering the number of items considered relevant (by the supervisors) over the total number of items in the questionnaire. The CVI index was 0.833 and this implied that the questionnaire was valid (Amin, 2005).

For external validity, Amin (2004) defines external validity as the extent to which the results of a study can be generalised to other situations and to other people. In this study, the
researcher ensured external validity by carrying out sampling from a large population to represent the entire range of possible population the test covered.

3.6 Reliability

This measures the degree to which a research instrument yields consistent results or data after repeated results (Mugenda, 1999). In this study, a pre-test of the questionnaire to 5 teachers from schools which was not part of the study was done as a way of pilot testing the tools to measure reliability. A reliability test was also carried out using Cronbach’s alpha coefficient and the results were above 0.73; implying that the questionnaire was reliable for use in data collection (Chronbach, 1994).

3.7 Research Procedure

Permission to carry out the research was obtained from the Dean, college of Education, Makerere University, and from administrators of the selected schools. The researcher visited and introduced himself to the selected schools to give a briefing about the purpose of the study. Questionnaires were then distributed and interviews conducted in a period of two weeks within which the research assistants collected and the research instruments for analysis.

3.8 Data Analysis

For quantitative data (from the questionnaire), the study used the Statistical Package for Social Sciences (SPSS) program to establish descriptive statistics. It was also used to carry out correlation and regression analysis (inferential statistics) to identify the relationship between the study’s independent and dependent variable. It was used to tell how much one variable changed when the other ones also changed in order to show the extent to which variables are associated with each other. Qualitative data was analysed using thematic analysis whereby the researcher started with transcription of interviews, sorting and arranging the data into different types according to the information sources and then meaningful themes were formed basing on the dependant variables, the themes were later interpreted into
findings (Miles & Huberman, 1994). Also, reading through the data so as to obtain a general sense of the information and to reflect on the overall depth and credibility.

3.9 Ethical Considerations

Ethics was taken into account in this study where every participant had the right to privacy and the assurance was given that the data was to be kept confidential at all times. Accordingly, the right to privacy and confidentiality was disclosed to the respondents prior to the start of the research. There was also anonymity of both schools and individual respondents; whereby their true names were not revealed.

3.10. Study Limitations and Delimitation

The study was limited by the following factors;

1. Neither parents, nor students were involved in the study to confirm their modes of payment of school fees yet they are also assumed to be knowledgeable about the study’s variables.

2. Fewer administrators (head teachers and bursars) than classroom teachers were involved in the study yet they (administrators) are taken to be more knowledgeable about school financing.

However, these limitations do not seem to have affected the scholarly worth of the study’s results, since teachers’ responses were clearly supplemented with administrators’ views. Also some parents’ were indirectly captured through BOG members’ views.
CHAPTER FOUR

DATA PRESENTATION, ANALYSIS, AND INTERPRETATION

4.1 Introduction

This chapter covers the presentation, analysis and interpretation of the study findings. The major objective of the study was to establish the effect of cost-related entrepreneurial practices and financing of private secondary schools in Lubaga division, Kampala district. This chapter begins by presenting the demographic data of the respondents as well as the nature of the schools. The chapter also follows the study’s objectives;

1. To find out the effect of user charges on the financing of private secondary schools in Lubaga Division.
2. To establish the impact of payment in kind on financing of private secondary schools in Lubaga Division.

4.2 Demographic information of respondents

The demographic data of the respondents in this study ranged from gender, and category (part time or fulltime). The study was conducted in private secondary schools in Lubaga division. It was carried out using 10 head teachers, 10 bursars and 150 teachers. The data analysed is presented below in Table 4.1.

Table 4.1 Respondents’ Gender

<table>
<thead>
<tr>
<th>Gender</th>
<th>Head teachers</th>
<th>Bursars</th>
<th>Teachers</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
<td>%</td>
<td>No.</td>
</tr>
<tr>
<td>Male</td>
<td>7</td>
<td>70.0</td>
<td>4</td>
</tr>
<tr>
<td>Female</td>
<td>3</td>
<td>30.0</td>
<td>6</td>
</tr>
<tr>
<td>Total</td>
<td>10</td>
<td>100</td>
<td>10</td>
</tr>
</tbody>
</table>

Source: Field data
Table 4.1, reveals that male head teachers were 70% and the percentage of female head teachers was 30%. On the contrary, female bursars outweighed male bursars 60% to 40% respectively.

The above table also indicates that, the percentage of male teachers was 55 and that of female teachers was 45. These findings mean that, both genders are adequately represented in the study sample, hence more chance of getting unbiased information from these respondents.

The teachers were also requested to indicate whether they were part-time or full-time teachers. This issue was thought important because there was need to gauge each teacher’s response depending on their frequency of availability in the school. On this, the teachers responded as indicated in the Table 4.2.

<table>
<thead>
<tr>
<th>Category</th>
<th>Teachers’ response</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No.</td>
</tr>
<tr>
<td>Full-time</td>
<td>53</td>
</tr>
<tr>
<td>Part-time</td>
<td>97</td>
</tr>
<tr>
<td>Total</td>
<td>150</td>
</tr>
</tbody>
</table>

Table 4.2 Category of Teachers in the School

Source; Field data

Table 4.2, reveals that majority of teachers in private schools were part-time teachers (65%). This means that, the funds available in private schools are not enough to employ teachers on full time basis and this could be one of the ways of reducing cost of these private schools. However, although the majority were part-time, they were able to give out the required information about what was happening in their respective schools.

Teachers were also requested to indicate whether their schools were purely private on belonged to any other category. This information was important because the study was targeting purely private secondary schools. Teachers responded as presented in Table 4.3.
Table 4.3 Category of Schools Sampled

<table>
<thead>
<tr>
<th>School category</th>
<th>Teachers' Response No.</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Purely private</td>
<td>148</td>
<td>98.7</td>
</tr>
<tr>
<td>Church founded</td>
<td>2</td>
<td>1.3</td>
</tr>
<tr>
<td>Total</td>
<td>150</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Field data

Table 4.3 indicates that, the majority of the schools (98.7%) were purely private apart from only two schools (1.3%) which were church founded but still private in nature especially in terms of financing.

Below are the presentation, analysis, and interpretation of data collected on the study objectives.

4.3. Findings by Objectives

4.3.1. User fees and financing of private secondary schools

The first objective of the study was to investigate the effect of user fees on the financing of private secondary schools in Lubaga division, Kampala district. The addressed issues were as follows:

i. The availability and contribution of construction fee towards financing of private secondary schools.

ii. Availability and role of examination fee in private secondary school financing.

iii. Availability and impact of library fee towards private secondary school financing.

iv. Payments for meals by parents and its effect on private secondary school financing.

v. Existence of specific set user fees paid by parents and its effect on financing of these schools.

vi. User fees by asking for teacher’s independent opinions on other kinds of user fees available in their respective schools.
The data collected on construction fees was sought on the basis of establishing its presence in private secondary schools in view of overcoming construction costs. Teachers were therefore asked to indicate whether construction fees were being charged in their respective schools. Interviews with bursars and head teachers were used to confirm whether construction fees were useful in smooth financing of private secondary schools. This same information was also confirmed using observation schedule. Table 4.4 provides the collected information.

Table 4.4 Issues about user fees as obtained from the schools sampled

<table>
<thead>
<tr>
<th>s/ n</th>
<th>Aspects of user fees</th>
<th>Agree</th>
<th>Total</th>
<th>Don’t know</th>
<th>H.D</th>
<th>D</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Availability of constructional fees</td>
<td>H. AGREE</td>
<td>AGREE</td>
<td>TOTAL</td>
<td>H.D</td>
<td>D</td>
<td>TOTAL</td>
</tr>
<tr>
<td></td>
<td>41(27.3%)</td>
<td>30(20.0%)</td>
<td>71(47.3%)</td>
<td>24(16.0%)</td>
<td>27(18.0%)</td>
<td>28(18.7%)</td>
<td>55(36.7%)</td>
</tr>
<tr>
<td>2</td>
<td>Existence of examination fees</td>
<td>63(42.0%)</td>
<td>44(29.3%)</td>
<td>107(71.3%)</td>
<td>09(6.0%)</td>
<td>13(8.7%)</td>
<td>21(14.0%)</td>
</tr>
<tr>
<td>3</td>
<td>Payment of library fees</td>
<td>31(20.7%)</td>
<td>28(8.7%)</td>
<td>59(39.4%)</td>
<td>21(14.0%)</td>
<td>26(17.3%)</td>
<td>44(29.3%)</td>
</tr>
<tr>
<td>4</td>
<td>Parents pay for meals for children</td>
<td>70(46.7%)</td>
<td>35(23.3%)</td>
<td>105(70.0%)</td>
<td>13(8.7%)</td>
<td>15(10.0%)</td>
<td>17(11.3%)</td>
</tr>
<tr>
<td>5</td>
<td>Schools set specific user fees</td>
<td>44(29.3%)</td>
<td>29(19.5%)</td>
<td>73(48.6%)</td>
<td>28(18.7%)</td>
<td>21(14.0%)</td>
<td>28(18.7%)</td>
</tr>
</tbody>
</table>

Source: Field data

Table 4.4 reveals that, 47.3% agreed, and 36.7% disagreed with the availability of construction fees in their schools. This means that, in majority of the schools, construction fees are charged. This further means that, schools carry out construction and rehabilitation of their infrastructures without use of funds collected as tuition fees since specific fees are paid for that.

From the Head teachers interview it was clearly indicated that, students were required to pay for construction and development of the school premises. This applies to both continuing and old students (those coming back for their results). One of the Head teachers commented that;
Yes......many of our students who are continuing with their studies are required to pay some fees for development on a yearly basis and also the new students who join the school are required to pay for this fee as they join. It is also charged to those students who sat for their national exams from this school as they come back to pick their results (Head teacher’s interview).

This means that parents are not burdened with such payments per term which leads to timely payment of tuition fees. It may also mean that schools seem to plan for construction strictly at the beginning of the year to avoid the use of other fees that are not meant for construction.

About the examinations fees, teachers were requested to indicate whether students were being charged with examination fees. The table indicates that, 71.3% of the respondents from the 15 schools agreed with the existence of examinations fees in their schools, 22.7% disagreed. This means that, these schools find it easy to regularly assess students and pay teachers marking allowances without affecting the funds collected for tuition fees.

Head teachers in their interviews mentioned that, examinations fees are very important in financing school activities given the fact that their schools are purely private as one of the head teachers laments;

*Sometimes we use some of these fees like UNEB examinations fee and mock fees to finance other urgent needs of the school and replace it when students clear their tuition fees thereby remaining financially strong (Head teacher’s interview).*

Another Head teacher also claimed that, user fees enable clear budgeting for the school and every kind of fee paid to the school is meant to do a specific activity.

*When we are budgeting, we budget for everything separately such that funds are used for what they are specifically meant to do. Even when we use money that is not supposed to be used for that particular item, we make sure it is replaced as soon as possible. This enables us to have clear budgets and also brings out a clear picture of the school’s financial stand (Head teacher’s interview).*

The above views imply that, the running of these schools is much supported by funds collected as user fees. Therefore when examinations fees are not paid on time, schools may find it difficult to finance some of the urgent needs of the school. However if these funds are
misused, it might deter candidates not to sit for their final exams due to failure to register for
them. These funds may be used and make sure that they are available when needed.

About the library fees, teachers were requested to indicate whether students were being
charged with these fees. The table clearly indicates that, 39% of the respondents were in
agreement that their schools changed library fees to student. On the other hand, 46.6%
disagreed that their schools charged students with library fees. This means that, in most of the
schools, part of the tuition fees is used to stock the library or, majority of the schools do not
mind about spending on library.

From the head teachers’ interviews, it was seen that in majority of the schools, the library was
being fed by providing physical text books by students rather than paying in monetary terms
as one of the head teachers clearly indicates.

   Nooo.......our students don’t bring money for library but rather every term we select
   one class which is meant to report back here with certain text books as their
   requirements and we use those to stock our library (Head teacher’s interview).

This means that in many of these schools, the monetary spending on the stocking and
maintaining of the library was minimal and library did not have any cost implications on the
school finances.

About meal fees, teachers were requested to indicate whether students were being charged
with these fees. The table shows that, 70% of the respondents agreed with the fact that their
schools charged meal fees to students. This means that, in majority of the schools, students
who did not pay for the meals were not provided with it and therefore no extra funds were
used to finance students feeding apart from what they pay for the meals.
Interview of the bursars indicated that, meals were provided to boarding students at no extra charge but for the day students, no meals were provided for those who did not pay for it. One of the bursars commented that:

_Yaaah........it is only those who pay for lunch that are allowed to have it from school among the day students, however we do not have any extra charge to boarding students for meals since such are added onto their tuition fees (Bursar’s interview)._  

It was also revealed from the observations made that during lunch time some students especially day students were buying their own lunch from the canteens and yet some were getting food from the kitchen with the boarding students and this was seen happening in majority of the sampled schools. This means that some parents cannot afford payment of meal fees set by the schools in addition to the tuition fees they pay.

About the payment of specific user fees, teachers were requested to indicate whether students were being charged with some specific user fees and on the other hand, head teachers. The table indicates that, 48.6% of the respondents agreed that their schools had specific user fees which the students had to pay. This means that, in majority of the schools it seems that tuition fees charged were not enough to cater for all the requirements needed in the school and this is why there was some other specific user fees charged to cater for such requirements in addition to the little tuition charged. One of the head teachers said that:

_Haaaa.....the school cannot easily charge parents with only tuition fees because first of the parents will not bring their children because they will be seeing the high fee as a disincentive and secondary, the school cannot buy each and every required however much students pay high tuition fees, there is need for some user charges (Head teacher’s interview)._  

This means that these schools seem to be benefiting more when they have more students who pay little fees than the few students even if they pay highly and their benefit cost wise seem to be in terms of economies of scale.

Another head teacher on the same issue mentioned that, user fees are part and partial of every institution (school) because without them, some programmes of the school are likely to delay.
A school cannot easily be run purely on only school tuition fees unless there is a calculation of all the money which would be charged as user fees and is put on tuition fees which may look a burden to parents because every service provided to students goes with a cost which needs to be paid for therefore, we ask for facilitation fee especially those in candidate classes and even during times of Ramadhan, we ask for such fees as well as other fees like laboratory fee, library fee, examinations fee and others (Head teacher’s interview).

In a related way, bursars revealed from their interviews that, students are entitled to a number of user charges which are not part of the school fees as one bursar laments.

Yes, our students are required to pay for some other charges apart from tuition fees for example they pay for their mock and final exams (UNEB), they pay for medical care, hair trimming especially boarding students, and even academic tours to mention but a few (Bursar’s interview).

This means that, some of these fees could be one of the sources of teacher’s allowances especially as the take them for those tours and could also be another way of saving the school’s finances.

After analysing one of the schools documents (school circular and requirement sheet) and found some user fees, another bursar from a this school confirmed and revealed that there requirements sheet was very clear about the requirements that were meant to be paid by students in form of user charges:

Its good you have looked at our requirements sheet for the admission of new students and for continuing students, i think they clearly indicate a number of user fees like payment for uniforms, construction and development fee, meals, medical, as well as payment for lunch for the day students (Bursar’s interview).

The meaning of this could be the fact that, schools want to give opportunity to parents to be involved in their building and development especially when it comes to construction and development fees so that it is not only the directors and stuff involvement.

Finally on objective one, teachers were also requested to indicate other forms of user fees available in their schools using an open ended questionnaire and the results are seen in Table 4.5.
Table 4.5 Forms of User Fees Charged by Private Secondary Schools.

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>No.</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Uniform fee</td>
<td>94</td>
<td>62.7</td>
</tr>
<tr>
<td>Medical fee</td>
<td>92</td>
<td>61.3</td>
</tr>
<tr>
<td>Identity card fee</td>
<td>91</td>
<td>60.6</td>
</tr>
<tr>
<td>Admission fee</td>
<td>86</td>
<td>57.3</td>
</tr>
<tr>
<td>Study trips fee</td>
<td>86</td>
<td>57.3</td>
</tr>
<tr>
<td>Lunch fee</td>
<td>83</td>
<td>55.3</td>
</tr>
<tr>
<td>Hair trimming fee</td>
<td>71</td>
<td>43.3</td>
</tr>
</tbody>
</table>

Source; Field data

From table 4.5, majority of the respondents mentioned uniform fee (62.7), medical fee (61.3%), identity card fees (60.6%), Admission fee (57.3%), study trip fee (57.3%), lunch fee (55.3%), and hair trimming fee (43.3%). These results confirmed the availability of user fees in majority of the sampled private secondary schools. This means that, these schools no longer need to suffer from inadequate finances to cater for their requirements since majority of these requirements are paid for separately from the tuition fees.

These revelations were further supplemented by the results from the bursars and head teachers’ interviews, observation, and analysis of documents. One of the bursars revealed that, sometimes students delay in the clearing of tuition fees and since the user fees are encouraged to be paid first, they at least aid the running of some school programmes in the short run as they wait for tuition fees.

_Hmmmm............You know the kind of parents we have; they pay in very small instalments and some end the term without completing tuition fees. So what we do, we at least enforce the payment of user fees on time and we set a number of them such that we can use income from that to run even other activities which are so urgent in the school (Bursar’s interview)._

Another bursar from another school indicated that, they did not allow any student to enter the school on the first day of the term without at least clearing some of the user fees.

_We do not allow students to enter school on the opening day before they clear at least user fees because there is no way we can run the school well without such fees._

60
because most parents do not clear tuition fees on time and for that we at least allow (Bursar’s interview).

This means that, private schools can hardly do without user fees due to the fact that tuition fees in most cases delay in many of these schools. Private schools use payments for user charges to run the school activities as they wait for students to clear tuition fees.

The findings on user fees were also correlated with the financing of private secondary schools and the results are as presented in Table 4.6

**Table 4.6 Correlation of User Fees with Financing of Private Secondary Schools**

<table>
<thead>
<tr>
<th>Correlations</th>
<th>Financing</th>
<th>User</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Correlation</td>
<td>1</td>
<td>.305**</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>.000</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>148</td>
<td>148</td>
</tr>
<tr>
<td>Pearson Correlation</td>
<td>.305**</td>
<td>1</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>.000</td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>148</td>
<td>148</td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 level (2-tailed).
Source; Field data

Table 4.6 indicates that there is a significant relationship between user fees and financing of private schools. The relationship is positive, implying that the more of user fees the more the effective financing of private schools. However, though positive, the relationship is low(r=0.305, p=0.001), meaning that there is need to base financing not only on user fees but also adopt other cost-related measures. Thus it can be concluded that though user fees has a significant influence on financing of private schools, it is not enough to have well off private schools in terms of financing their activities.
4.3.2 Payment in kind and financing of private schools

The second objective of the study was to investigate the effect of payment in kind on the financing of private secondary schools in Lubaga division, Kampala district. The issues assessed were as follows;

i. Parents pay their fees by bringing physical assets.

ii. Parents provide manual labour to clear fees.

iii. Building this school’s infrastructure uses resources paid in kind.

iv. Requirements in this school are brought in kind.

v. Payment in kind is allowed in this school.

vi. Cleaning of the school is done by students but not employed labour

vii. Students involve in advertising the school at no cost

The data collected on bringing physical assets to pay fees was sought on the basis of establishing its presence in private secondary schools in view of overcoming the costs of expensively purchasing them. The teachers were therefore asked to indicate whether parents were bringing physical assets to clear fees in their respective schools. Table 4.7 provides the collected information.
Table 4.7 indicates that, 70.0% of respondents disagreed with the payment of schools fees by bringing physical assets in their schools. This means that fees was mainly paid in monetary terms and there were very rare cases of parents who paid their fees by bringing physical assets (17.3%).

From the head teacher’s interviews, it was claimed that, provision of physical items was not so common especially when it comes to tuition fees and this was due to the fact that the schools dealt with parents in an urban setting where many parent were only earning salaries;
but in case of any parent who needed it, they could allow. For example one head teacher laments that;

_Hmmm....we rarely receive cases of parents who claim for alternative payment of school fees due to the fact that we are in an urban setting. However, we can allow parents to supply us with food and firewood but still we will measure its equivalence to the monetary payments (Head teacher’s interview)._ 

This means that any parent who wanted to bring items that could not easily be equated to monetary terms could hardly be allowed to avoid making losses at the end of the term.

Another head teacher was of the view that, provision of physical assets to his school depended on the kind physical items one wanted to provide. That is to say, if they were seen profitable to the school, they could be accepted but the unprofitable ones were rejected.

_We give them room to express their concern on such matters and once we find out that their alternative mode of payment is profitable to the school, we can let them go ahead (Head teacher’s interview)._ 

This means that, though schools take up these assets in kind, it creates no difference when compared to monetary payment of fees because these physical assets are not accept unless compared with the current market prices to ascertain their equivalence with money which would be paid.

However, other head teachers did not allow physical items and indicated the problems related to provision of these items like provision of non–uniform and poor quality items to the school. For example one of the head teachers lamented that;

_Unfortunately, some parents and students use that chance to bring us poor quality duplicating reams of papers as well as poor brooms that cannot perform their uses to the expectation (Head teacher’s Interview). _

This means that everything to be paid at school must be calculated in terms of money and the school buys them its self to avoid such problems.
Another head teacher in relation to the above referred to his school as a profit making institution which could not make any profits if he allowed parents to clear fees in physical items and for that he did not allow physical assets brought as fees in his school.

*When we allow students to bring fees in kind, we may find ourselves not making any profit especially if majority go in for that, we may end up in barter exchange yet this is a profit aimed institution (Head teacher’s interview).*

This means that such a school is more of profit making than any other aim yet parents who ask for other modes of payment could be poor but with academically bright children who can boost the school academically.

About providing manual labour by parents to clear fees, teachers were requested to indicate whether parents were providing manual labour to clear fees in their respective schools. It was found out that, 72.7% disagreed with the provision manual labour by parents to clear fees in their schools. This means that, it seems schools did not have enough work for parents to do at school and it is also clear that fees was mainly paid in monetary terms and there were very rare cases of parents who paid their fees by providing manual labour(16.0%).

From the head teacher’s interviews, one of the head teachers said that many of our support staff and even teaching staff who have their children here, we negotiate and get their fees from their salaries.

*Haaaa......may be for some of our staff members who have children here, we allow their children to study and we only use their salaries to clear their children’s fees (Head teacher’s interview).*

This means that staff members who get low salaries are able to benefit more from this programme since the payments for the fees may be higher compared to the salary realised.

Another head teacher lamented that most of the low income generating parents find it easier if they get a chance. However she was of the view that the chance was given to those with academically good students.
Since they are not monetary, parents do not feel its burden and this increases the payment of tuition fees in at least big instalments especially for those parents who give us academically good students (Head teacher’s Interview).

This means that those parents whose children were not academically good had to strive and look for fees or else their children would drop out of school.

About, building the schools’ infrastructure using resources paid in kind, teachers were requested to indicate whether building their schools’ infrastructure used resources paid in kind. 52.7% disagreed with the building their schools’ infrastructure used resources paid in kind in their schools. This means that schools used funds collected in monetary term to fund the construction of school building and there were very rare cases of schools using resources brought in kind to build their infrastructures (28.0%).

The results from the interviews carried out with Head teachers indicated that no items were brought by parents to aid the construction of school infrastructure apart from the provision of pay just for rehabilitation as one of the head teachers says;

Noooooo........*Items for construction are brought to school in kind we spend on buying them. Its maybe some paint which students bring in kind and we use it to rehabilitate but not to construct but others we directly spend money on them (Interview, bursar).*

This means that schools only construct when they have accumulated enough funds to aid the process otherwise there are no other means of financing construction apart from using school funds to buy the required items.

About the provision of school requirements in kind, teachers were requested to indicate whether their schools’ requirements were brought in kind. Majority of respondents (68.7%) agreed with the fact that their schools’ requirements were being paid in kind. This means that Students were bringing school requirement in physical items that cash and only a few (25.3%) brought cash to clear school requirements.
The findings from the interviews revealed that, school requirements were indicated as the most items paid in kind in many private schools.

For example one of the bursars claimed that they mainly asked for school requirements in kind though some students could decide to pay for them in cash.

_We do not indicate payment for school requirements in monetary terms when writing our circulars, but when a parent opts to pay cash, we accept it and later use it to buy these requirements (Interview, bursar)._  

This means that private schools find it convenient for students to provide requirements in kind and that is why even on their school circulars, they are indicated in physical quantities.

About whether payment in kind was allowed, teachers were requested to indicate whether this was allowed in their schools. 64.0% of the respondents agreed that payment in kind was allowed in their schools. This means that schools did not deter parents from clearing their fees in kind especially those who wanted it that way. This also means that the schools did not spend much on the purchasing of all those items brought in kind.

From the interviews, it revealed that paid in kind was allowed tough not so commonly experienced in many private schools but it usually happens especially when a parent comes with a good deal for the school as one of the bursars said.

_Payment of tuition fees in kind is not so common here, but may be when a parent comes with a good deal for the school. For example, we received a parent who wanted to give us seven students and requested for a half pay for two students which we accepted (Interview, bursar)._  

This means that schools only accept payment in kind in instances where its benefits outweigh monetary payment for the school. Therefore schools only accept payment in kind after analysing its benefits.
From the head teachers’ interviews, it was revealed that though students help the school on a number of activities at no cost, for things to do with repairing of school computers, students do not engage themselves due to lack of required expertise as one of the head teachers laments;

*Hmmmm......students only help us in simple casual work but when it comes to technical work for example repairing of our school computers, students cannot manage (Head teacher’s interview).*

This means that by all means the school in this case has to hire someone technical to repair school computers and in this case schools can hardly save on such activity by using students.

About the cleaning of the school using students than employed labour, teachers were requested to indicate whether their schools’ premises were being cleaned using students than employed labour. 62.7% of the respondents agreed with students cleaning their schools’ premises than employing paid labour. This means that schools did not spend on cleaning their premises and it seems such funds were being saved.

From the bursar’s interview it was clearly indicated that students carry out cleaning of the school during the evening hours after the end of their lesions as one bursar laments;

*Yaahh......our students clean the school environment every day especially in the evening when they have ended their lesions. Nobody is there to clean for them (bursar’s interview).*

This means that no costs are spent on school cleaning because students do clean and the activity seem not to affect the students learning since it is done in the evenings after lessons.

About the students getting involved in advertising their schools at no cost, teachers were requested to indicate whether their students got involved in advertising their schools at no
cost. 72.0% of the respondents agreed with students involving in advertising of their schools at no cost. This means that schools reduced their expenditure on advertising due to the fact that students did much of the advertising.

Head teachers revealed that, students help a lot on some school activities and save the use of school funds on such activities. The school for example save on advertising of the school where students can manage and things get done without employing any paid labour.

*Yes, our students help a lot especially with school advertising. We give them fliers to distribute to people as they go back home. Sometimes, we also go with a few students to schools where they sat primary from and use them to encourage their friends to join our school at secondary level (Head teacher’s interview).*

### Table 4.8 Items Paid in Kind among Private Secondary Schools

<table>
<thead>
<tr>
<th>RESPONSE</th>
<th>No.</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reams of paper</td>
<td>78</td>
<td>52.0</td>
</tr>
<tr>
<td>Toilet papers</td>
<td>75</td>
<td>50.0</td>
</tr>
<tr>
<td>Brooms</td>
<td>72</td>
<td>48.0</td>
</tr>
<tr>
<td>Brushes and Squeezers</td>
<td>42</td>
<td>28.0</td>
</tr>
<tr>
<td>Beans</td>
<td>28</td>
<td>18.7</td>
</tr>
<tr>
<td>Posho</td>
<td>26</td>
<td>17.3</td>
</tr>
<tr>
<td>Text books</td>
<td>22</td>
<td>14.7</td>
</tr>
</tbody>
</table>

Source; Field data

From table 4.8, it is indicated that majority of the respondents mentioned reams of paper(52.0%), toilet paper(50.0%), brooms(48.0%), brushes and squeezers(28.7%), beans and posho(17.3%) in their respective percentages were the major items brought in kind to schools. This means that these schools no longer needed to spend on purchase of such kind of items since students were providing them in kind.

Head teachers in their interviews revealed that, most of the physical items brought by students in kind are not included in the school budget and such funds are used to finance other needs of the school.
All items we tell students to bring in kind are not budgeted for in our school budget and therefore do not consume any school funds. This gives us an opportunity to save or even use those funds on other important programmes (Interview, head teacher).

This means that, the more students bring assets in kind, the more the school save funds which would have been spent on the purchase of those assets.

From the research objective two findings, it can be concluded that though most of the respondents indicated availability of payment in kind in their respective schools, it’s more common with requirements than tuition fees and where it was applied on tuition fees, victims of circumstances were forced to compare what they brought with the current market prices such that their payments tally with what they would pay in monetary terms.

However it enables low income generating parents to access education for their children and also the schools are able to overcome the costs like transport associated with the purchase of such items brought by parents in kind.

The findings on payment in kind were also correlated with the financing of private secondary schools and the results are as discussed in Table 4.9.

**Table 4.9 Correlation of Payment in Kind and Financing of Private Secondary Schools**

<table>
<thead>
<tr>
<th></th>
<th>Financing</th>
<th>Kind</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pearson Correlation</td>
<td>1</td>
<td>.294**</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>148</td>
<td>148</td>
</tr>
<tr>
<td>N</td>
<td>.000</td>
<td>1</td>
</tr>
<tr>
<td>Pearson Correlation</td>
<td>.294**</td>
<td>1</td>
</tr>
<tr>
<td>Sig. (2-tailed)</td>
<td>.000</td>
<td>1</td>
</tr>
<tr>
<td>N</td>
<td>148</td>
<td>148</td>
</tr>
</tbody>
</table>

**. Correlation is significant at the 0.01 level (2-tailed).

Source: Field data
Table 4.9 indicates that there is a significant relationship between payment in kind and financing of private schools. The relationship is positive, implying that the more of payment in kind the more the effective financing of private schools. However, though positive, the relationship is low (r=0.294, p=0.001), meaning that there is need not to only base financing on payment in kind but also adopt other cost-related measures. Thus it can be concluded that though payment in kind has a significant influence on financing of private schools, it is not enough to have strongly financed private schools.
CHAPTER FIVE

DISCUSSION, CONCLUSION AND RECOMMENDATIONS

5.0 Introduction
This chapter discussed the findings of the study from which conclusions and recommendations were made. This chapter is divided into three subsections namely discussion, conclusion and recommendation.

5.1 Discussion
The study findings were organised according to the three study objectives under the guidance of three research questions that the study sought to answer and also supported by literature reviewed in chapter two.

5.1.1 User fees and financing of private schools
The study established that, many schools charged construction fees and this was supported by the majority respondents (Table 4.4) though many represented construction fees as development fees (Table 4.4). This confirms UBS (2004)’s findings that parents pay for construction and transportation fees despite the tuition fees they pay. It was also found out from the interviews that the payment of construction fees makes parents involved in the development of the school in view of getting a better school cost wise for their children. This is in agreement with Hillman and Jenkner (2002)’s findings which suggests that the payment of construction fees demonstrates the value that poor parents in low income countries can attach to education.

The study also found out that, in many schools, parents were paying examination fees (Table 4.4), mainly mock and UNEB fees (Table 4.9). This agrees with World Bank (2005)’s categorisation of user fees which included examination fees and other school based fees. It was also found out from the interviews that sometimes examinations fees paid by students is on many occasions used to fund other urgent school programmes like facilitation of science practical and assessment allowances as they wait for tuition fees due to the fact that students pay tuition fees in very small instalments. This is in connection with Witter et al. (2010)’s
argument that absence of these examinations fees leads to loss of revenue collected for the compensation and motivation of some categories of staff. This also relates and confirms Masiye et al. (2008)’s findings though in the health sector that some health workers lost their jobs in Zambia due to removal of user fees which were used to motivate and support their activities.

A few schools charged library fees (Table 4.4) and many schools was found with very poor state of libraries and the teachers were supposed to give out each and every thing to students due absence of required text books. This is in line with Burnham et al. (2004)’ findings that the removal of user fees leads to a resultant increase in the work load of staff which affects their level of motivation and morale. Finding from the interviews indicated that in most schools’ library equipments like text books were brought physically by selected students and this has a little monetary influence on school financing. This also disagrees with Sanyal & Martin (2006) who looks at user fees like library fees as an important way of raising funds to finance the institution.

The majority of the respondents agreed with the payment for meals (Table 4.4) and it was clear from the interviews that only those day students that paid for the meals were allowed to have them in school and many students were seen during lunch time not eating anything due to the failure of parents to pay meal fees for them. This agrees with Mukudi (2004)’s findings that user fees like meal fee exposes the situation of economically vulnerable citizens who do not have the resources they need to ensure private education for their children. However it disagrees with Britain and Gideon (2002)’s findings which looks at this fee as a way of helping parents to exert their right to obtain good quality services and schools also become accountable to parents.

There was also agreement by the majority of the respondents that there schools had specific user fees paid by students. This agrees with Oxfam (2001)’s findings in Tanzania that user
fees covered about 33% of the total cost of schooling prior to their abolition. Findings from the interviews and documentary review indicated that students had to pay user fees on the first day of the term to aid the short run running of these schools. This agrees with the school funding and equity in Rwanda report (2012) which found out that students were expected to pay fees at the beginning of the term because failure to do so cause strains in budgeting especially concerning the purchase of necessary materials and other expenses. Similarly the findings also agrees with Nabyonga-orem et al. (2008)’s results that the removal of user fees results into inadequate support services such as inadequate water, insufficient allowances and reduced staff members.

From the head teachers interviews it was found out that user fees are part and parcel of any institution due to its ability to increase the funds available in the school. This agrees with the findings of Appletion (1997) that much of the new international consensus focuses on the need to ensure that user fees do indeed increase funds available in private schools. It also agrees with Adela (2013) who identifies three key objectives of user fees based on Jamaican context namely: to raise revenue through cost sharing, to deter frivolous demand and to instil cost conscious mindset among providers. It was also found out that the user fees charged were specific and there were no changes made in these fees within the term even when the cost of living increased. This is in agreement with Lagarde et al. (2008)’s findings that the risk of change in cost of the equipments to be purchased using user fees does not affect the payers (parents).

However it was also revealed from the interviews that, excessive user fees may act as a disincentive to especially poor parents who may end up withdrawing their children from these schools leading to loss of funds (fees). This is in agreement with Yates (2009)’s findings in Sudan’s health sector that the introduction of user fees in the health sector was viewed by 70.0% of the poor as a deterrent to accessing health care when needed.
The study also established that, there were a number of user charges in private secondary schools revealed from the open ended questions given to the teachers (table 4.5). These results are in line with UNEB (2004) and World Bank (2006)’s findings which identifies charges for uniforms, texts books and other school-based activities as capable school financing mechanisms. This however disagrees with Boyle et al. (2002)’s categorisation of user fees which presents end of year parties, telecommunication, infrastructures and teachers funeral.

More findings were echoed by bursars’ and head teachers in their interviews although they were claimed to be competing with tuition fees collection especially when a wide number of them are charged in the same term. Therefore if it is not addressed could jeopardise the effective financing of the school. This is in conformity with (Yates, 2009)’s findings in the health sector, where excessive user fees tended to reduce health services accessibility to many people.

However it disagrees with Aryel (2002)’s findings that User fees are a means of removing low enrolment and low education achievement because they oblige parents to provide improved education for their children. It was also clear that, the majority of respondents agreed that their schools charge construction fees, examination fees meals and also agreed with payment of library fees and these fees played an important role in as far as the financing of private secondary schools was concerned. This disagrees with Adela (2013)’s findings that user fees can not be enough to aid school financing and schools can only survive if they use other cost containment measures.
5.1.2 Payment in kind and the financing of private secondary schools

The study revealed that, the majority of the respondents disagreed with the issue of parents paying fees by bringing physical assets in their schools (Table 4.7), however from the head teachers’ interviews it was clear that some parents who had profitable deals, they would be equated with monetary payments and were allowed to bring those physical assets. This agrees with Anna (2004)’s findings that Even when the levels of educational payments in kind are compared with cash in terms of benefits, the benefits of providing payments in kind are of more importance depending on the characteristics of the recipient. The finding however disagrees with Capsoonkim and Sungmanyoon (2017)’s finding that payment in kind drives buyers to lower purchasing price in the open market since taxes paid for in kind tend to be lower than the monetary counterpart.

Many also disagreed with the issue of parents bringing manual labour to the school in view of clearing fees (Table 4.7). This agrees with Ruyaga (2005)’s findings that parents are asked to contribute to their children education through payment of fees in monetary terms. However from the head teachers interviews it was realised that some staff members who had children in the school were allowed to work for clearance of their children’s fees and many were benefiting from it since their salaries could not fit the required fees. This agrees with merino (2003)’s findings payment in kind has the ability to offer non–taxable payments involving economies of scale and improves the payer-receiver commitment and relationship. Also from the head teacher’s interviews it was found out that provision of manual labour to clear fees was only allowed to poor parents and with academically good children. This still confirms merino (2003)’s findings that payment in kind may involve discrimination in the tax collection between those who pay cash and those paying in kind.

The majority of the respondents also disagreed with the issue of binding the schools infrastructure using resources paid in kind. This disagrees with Zymelman (1973)’s findings that in Kenya, the Harambe schools are a good example of construction of schools through the provision of manual labour and physical assets.
The majority also agreed that school requirements were brought in kind (Table 4.7). This is in line with Drucker and Peter (1985)’s findings that Since expenditure by schools is viewed as the amount of resources that are directly spent or expended on the procurement of goods and services, these goods and services can be acquired directly from the parents through payments in kind. It also agrees with merman (1980)’s findings which revealed that, in rural primary schools, the parents pay some school fees in addition to provision of text books to feed the school libraries, brooms and food. Finally these findings also agree with Brodersohn (1978)’s findings in Trinidad and Tobago, the Dominican republic, Panama, Honduras, and Cuba that between 25 and 50 percent of the operating and maintenance costs of a school are financed by provision of goods and services to the school.

Payment in kind being allowed in private schools was agreed upon by the majority of the respondents (Table 4.7). This is in line with Gahvan (2008)’s findings though with much emphasis on government institutions which says that the policy of payment in kind is everywhere in government programmes especially in public schools and hospitals in Uganda though not commonly used fully in all provisions. Marino (2003)’s findings also confirms this by suggesting that, this policy can be applied to payment for a number of services which include but not limited to health and other educational assistance payments.

From the head teacher’s interview it was seen that many parents have their children out of school due to cost and failure to provide alternative way of compensating monetary fees. This is in agreement with World Bank (2002)’s findings that more than 70% of children in developing countries drop out of school and cost is the most significant factor for dropping out as well as low enrolment in secondary schools. Also from one of the bursar’s interview it was found out that some parents who come with good deals for the school benefit highly as the school also benefits. This agrees with Robertson and Wander (2005)’s findings that payment in kind has more lasting benefits especially where cash payments are more vulnerable to rapid and less welfare and benefits to the paying entities.
The study went ahead to find out the forms of payments in kind available in their schools using opened questions (Table 4.8). A number of forms of payments in kind were revealed and supported by bursars and head teachers’ interviews to be of great importance towards maintenance of children of low income parents into school as well as cost effective financing of their schools. This is in line with Zymelman (1973)’s findings that Payment in kind has a great potential as an educational financing method because it can provide extra resources and ensure that they are used effectively and flexibly.

The study also found out that many parents dislike payment of bank charges since they pay in many instalments and therefore if they are allowed to pay in kind they overcome such expenses this is in conformity with (Anna, 2014) findings that, payments made in kind does not undergo any kind of tax levies as compared to those levied in cash paid through bank accounts.

The study established that the majority of teachers indicated that, students instead perform the would be paid for cleaning of the school premises (Table 4.7). This is in line with Hellwig (2011)’s argument that internal activities like cleaning of the school by students enable it to save costs that would have been spent on employing cleaners. From the observations, students were seen carrying out cleaning in the evening after classes. This disagrees with D Angels and Zemanick (2009)’s findings that over participation leads to reduced time for reading leading to lower grades when it comes to class work.

The majority agreed with the issue of students involving in advertising of the school at no cost (Table 4.7). This agrees with smith (2008)’s findings that there is student involvement in social networks (advertising) which emphasizes the value of the school to the public. The findings are also in line with Eccles (2003) and Oslon (2008)’s findings which emphasises that advertising is promoted through students’ involvement in MDD, dance teams and others.
The majority of respondents agreed that their schools’ premises would cost highly to hire a cleaner (Table 4.7). This is in agreement with Masimbwa (2010)’s findings that many schools need to resort to efficient use of educational resources available to them and student labour is part of these resources. However from the observations made, some schools had very small compounds yet others had big ones and therefore it would cost highly in some school and less in other schools. This is in line with Gilson (2006)’s findings that the use of student activities must meet the standards of the schools in which they are introduced to avoid intended imperfections.

It should therefore be noted that, though private secondary schools should embrace the performing of a number of tasks by students to avoid excessive expenditure on programmes which would be accomplished by students at no cost, caution should be taken depending on the school setup and the kind of activities to be performed to avoid jeopardising with their learning objective. However if well adopted, student participation has a significant influence on private school financing through the use of school funds to only those programmes or activities which students can’t perform for the school.

5.2 Conclusions

The study makes the following conclusions basing on the study objectives;

1. Private schools that charge user fees do not suffer from inadequate finances. This is true because these schools are able to receive timely payments as well as proper planning since what to pay for and when, is clear to parents. Secondly, it is because more urgent needs of the school are easily funded using user fees even before parents clear tuition fees. It is also because tuition fees charged by schools are solely not enough to enable these schools to run to their best. However, user fees do not solely stand to create effective private school financing since does not yield all the necessary funds needed in the school.
2. Payment in kind is important in financing of private schools. This is because schools find it comfortable for parents to pay school requirements in kind. However, payment in kind is only influential in school financing if equated with monetary payments such that it creates no more need to spend on all those assets brought to school in kind to clear fees. Therefore payment in kind needs to be well calculated to avoid the losses it may come with.

In reference to the main theory that informed the study (Schumpeter’s opportunity discovery theory), the study concludes that the theory does not go far in explaining the entrepreneurial cost-related practices adopted by private secondary schools. Although it is true that many schools are smartly trying to borrow, devise and/or implement innovative cost-related measures using any opportunities existing around them; schools are not doing this dramatically through Schumpeter’s “disruptive innovations” (big game-changing innovations) (Jack, 2013). Rather, schools are doing so incrementally (“conservatively”) – by seeking competitive advantage largely through smart adoptions of enterprising practices but in small bits – a trend of entrepreneurship that is more Kirznerian than Schumpeterian. Schools being conservative educational institutions (Genza et al., 2018), the study concludes that it is incremental cost-minimising practices that are easier to sell in private schools – because such practices are less disruptive and thus less controversial to different stakeholders.

5.3 Recommendations

The study makes the following recommendations based on the study objectives;

1. School administrators should continue charging user fees to compliment tuition fees to avoid inadequacy of funds. This should be done by clearly indicating what and when to pay the various school requirements to avoid late payments due to poor information delivery.
2. Private schools should only accept clearance of fees with physical items after equating them with their monetary counterparts to avoid the costs associated with purchasing them by the school. Similarly, schools should as well give a chance of manual labour activities to all parents in need equally.

In general, school administrators should offer parents opportunity to clear their children’s fees using alternative modes of payment if monetary means do not favour them. Therefore, private schools’ administrators should devise all the possible cost-related opportunities through environmental scan. However, schools should also carry out due diligence to ascertain the suitability of such opportunities depending on their schools’ set up, since different schools have different settings.

5.4. Recommendations for further research

Future research should be undertaken for deeper analysis into those issues, which lay beyond the scope of the current study. For example, the legal and human rights issues associated with student participation in schools. Secondly, the contribution of activities performed by students in the school in saving school costs; and, lastly, might it be that both parents and schools benefit equally from payment in kind?
REFERENCES


Amin, E.M. (2005). Social Science research; Conception methodology and analysis, Makerere University Press.


SeshadnandandArabindaTripatny; Innovation through entrepreneurship: the road less travelled 2006.


Financing education in Nigeria: Opportunities for Action; Country case study for the Oslo summit on education for development, 6-7 July 2015.


George Psacharopoulos and MoureenWoodhall (1997).Education for development; An analysis of investment choices,


Jodi Beggs, (2017). Introducing to cost minimisation in Private schools and Institutions Department.n.p


Kwong, J. 1997. “The re-emergence of private schools in socialist china”. In: comparative education review vol.41. No 3 pp. 244-259


Robertson, N. and Wunder .S. (2005). Fresh trucks in the forest. Assessing incipient payment for environmental services initiatives in Bolivia: Centre for international forestry research, Bagor.


APPENDICES:

APPENDIX 1: QUESTIONNAIRE FOR TEACHERS

College of Education and External Studies
Makerere University
P. O. BOX 7062
Kampala.

Dear respondent,

I am MuwanguziSande E, a master student of the above university Reg. No. 2016/HD04/1521u. I am carrying out research on the topic; Cost-related entrepreneurial innovations and financing of private secondary schools in Rubaga Division, Kampala District. This questionnaire is part of the study being carried out. It is intended to find out the impact of cost-related entrepreneurial innovations and financing of private schools. The information drawn from this questionnaire will be confidential and only used for study purposes. Please answer the questions freely and fairly as much as possible.

Instructions;

a) Tick in the provided boxes for the questions that require you to tick
b) Fill in the provided space for the questions that require writing

SECTION A: BIO DATA

Sex
Female ☐ Male ☐

Category of teachers
Full time ☐ Part time ☐

SECTION B: Teachers’ opinions on cost-related strategies in their schools.

What is your opinion about the entrepreneurial cost-related strategies in your school in the following aspects using the score below; A=Highly agree, B=Agree, C=Don’t know, D=Disagree, E=Highly disagree (adopted from Maqsood, 2001).
<table>
<thead>
<tr>
<th>Issue</th>
<th>Highly Agree</th>
<th>Agree</th>
<th>Don’t know</th>
<th>Disagree</th>
<th>Highly disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>This school charges construction fees.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>This school charges parents with examinations fees.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>This school charges library fees.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parents pay for meals for their children at school.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>This school sets specific user fees to be paid by parents.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

What forms of user fees are available in your school?
............................................................................................................................
..................................................................................................................
............................................................................................................................
### Payment in kind in private secondary schools

<table>
<thead>
<tr>
<th>Issue</th>
<th>Highly Agree</th>
<th>Agree</th>
<th>Don’t Agree</th>
<th>Disagree</th>
<th>Highly Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parents pay their fees by bringing physical assets in this school.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parents provide their manual labour at school.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Building this school’s infrastructure use resources paid in kind.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Requirements in this school are brought in kind.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment in kind is allowed in this school.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Students instead perform the would be paid for cleaning of the school premises.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Students involve in advertising the school at no cost.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>This school’s premises would cost highly to hire a cleaner.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

What forms of payment in kind are available in this school? 

……………………………………………………………………………………………….
APPENDIX 2

INTERVIEW GUIDE FOR ADMINISTRATORS

1. How do you go about students who fail to pay fees in cash?
2. Do you allow your parents to bring some physical items or manual labour to school to clear fees instead of cash? Kindly explain.
3. Are there some user charges that students must pay as they enter school apart from tuition fees? Kindly name some of these forms of user charges.
4. In your opinion, what is the effect of use of user fees on financing of your schools activities?
5. Do you use your students to perform some tasks/activities in school which would consume school finances? What are some of these activities?
6. Do you think this has helped your school to remain financially strong? Kindly explain.
7. How do you think these cost-related innovations have helped you to effectively finance your school?

Thank you very much
APPENDIX 3

OBSERVATION CHECKLIST

<table>
<thead>
<tr>
<th>Items to observe</th>
<th>Seen</th>
<th>Not seen</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students bring school requirements in kind</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student clean school premises and what time</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lunch given to only those who pay for it</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Some parents doing work at school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teachers supervising students activities</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Computer lab availability</td>
<td></td>
<td></td>
</tr>
<tr>
<td>School library availability</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## APPENDIX 4

### DOCUMENT ANALYSIS CHECKLIST

<table>
<thead>
<tr>
<th>Issues needed</th>
<th>Seen</th>
<th>Not seen</th>
</tr>
</thead>
<tbody>
<tr>
<td>School policy on school requirements</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Number of teachers on each day of the week</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Documented school fees modes of payment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allocation of students on school cleaning</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of tuition fees paid compared to user fees</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
APPENDIX 5

RELIABILITY OF INSTRUMENTS

<table>
<thead>
<tr>
<th>Reliability Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cronbach’s Alpha</td>
</tr>
<tr>
<td>0.733</td>
</tr>
</tbody>
</table>

From the Appendix 5, Cronbach Alpha Coefficients (user, financial, kind) 0.733 were all above 0.7. This implies that the instrument used was reliable. Thereby meeting acceptance standards for the research and reflecting a similarity in the research.
### APPENDIX 6

#### TIME PLAN

<table>
<thead>
<tr>
<th>S/N</th>
<th>ACTIVITY</th>
<th>DURATION</th>
<th>DATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Writing and defending a proposal</td>
<td>2 months</td>
<td>March and April 2017</td>
</tr>
<tr>
<td>2</td>
<td>Validating and pretesting the data collection instruments</td>
<td>1 week</td>
<td>First week of May 2017</td>
</tr>
<tr>
<td>3</td>
<td>Administering the questionnaires and conducting focused interviews</td>
<td>1 month</td>
<td>2nd week of May to 2nd week of June</td>
</tr>
<tr>
<td>4</td>
<td>Data entry</td>
<td>1 week</td>
<td>2nd week of June</td>
</tr>
<tr>
<td>5</td>
<td>Data analysis and interpretation</td>
<td>1 month</td>
<td>3rd week of June to October</td>
</tr>
<tr>
<td>6</td>
<td>Discussion of results and writing the research report</td>
<td>1 month</td>
<td>October 2017 to may 2018</td>
</tr>
<tr>
<td>7</td>
<td>Submission of my research report for examination</td>
<td>3 to 4 months</td>
<td>May to September 2018</td>
</tr>
<tr>
<td>8</td>
<td>Making defence(viva) for my research report</td>
<td></td>
<td>September or October 2018</td>
</tr>
<tr>
<td>9</td>
<td>Making clearances for graduation</td>
<td>Two weeks</td>
<td>October or November</td>
</tr>
<tr>
<td>10</td>
<td>Graduation</td>
<td></td>
<td>January 2019</td>
</tr>
</tbody>
</table>
## APPENDIX 7

### BUDGET FRAMEWORK

<table>
<thead>
<tr>
<th>ITEM</th>
<th>COST (SHS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel expenses</td>
<td>150,000</td>
</tr>
<tr>
<td>Photo copying expenses</td>
<td>70,000</td>
</tr>
<tr>
<td>Air time</td>
<td>50,000</td>
</tr>
<tr>
<td>Internet expenses</td>
<td>30,000</td>
</tr>
<tr>
<td>Logistics for assistants and participants</td>
<td>350,000</td>
</tr>
<tr>
<td>Assistance on data interpretation</td>
<td>200,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>850,000</strong></td>
</tr>
<tr>
<td>$N$</td>
<td>$S$</td>
</tr>
<tr>
<td>-----</td>
<td>------</td>
</tr>
<tr>
<td>10</td>
<td>10</td>
</tr>
<tr>
<td>15</td>
<td>14</td>
</tr>
<tr>
<td>20</td>
<td>19</td>
</tr>
<tr>
<td>25</td>
<td>24</td>
</tr>
<tr>
<td>30</td>
<td>28</td>
</tr>
<tr>
<td>35</td>
<td>32</td>
</tr>
<tr>
<td>40</td>
<td>36</td>
</tr>
<tr>
<td>45</td>
<td>40</td>
</tr>
<tr>
<td>50</td>
<td>44</td>
</tr>
<tr>
<td>55</td>
<td>48</td>
</tr>
<tr>
<td>60</td>
<td>52</td>
</tr>
<tr>
<td>65</td>
<td>56</td>
</tr>
<tr>
<td>70</td>
<td>59</td>
</tr>
<tr>
<td>75</td>
<td>63</td>
</tr>
<tr>
<td>80</td>
<td>66</td>
</tr>
<tr>
<td>85</td>
<td>70</td>
</tr>
<tr>
<td>90</td>
<td>73</td>
</tr>
<tr>
<td>95</td>
<td>76</td>
</tr>
<tr>
<td>100</td>
<td>80</td>
</tr>
<tr>
<td>110</td>
<td>86</td>
</tr>
<tr>
<td>120</td>
<td>92</td>
</tr>
<tr>
<td>130</td>
<td>97</td>
</tr>
<tr>
<td>140</td>
<td>103</td>
</tr>
<tr>
<td>150</td>
<td>108</td>
</tr>
<tr>
<td>160</td>
<td>113</td>
</tr>
<tr>
<td>170</td>
<td>118</td>
</tr>
<tr>
<td>180</td>
<td>123</td>
</tr>
<tr>
<td>190</td>
<td>127</td>
</tr>
<tr>
<td>200</td>
<td>132</td>
</tr>
<tr>
<td>210</td>
<td>136</td>
</tr>
</tbody>
</table>

*Note:* $N$ is population size, $S$ is sample size.

*Source: Krejcie & Morgan, 1970*
APPENDIX 9

VALIDITY

$$\text{CVI} = \frac{\text{Sum of relevant items}}{\text{Total number of items}}$$

Basing on the suggestions of experts judged by Questionnaires items as either relevant or irrelevant to the study and this was tabulated as shown below.

<table>
<thead>
<tr>
<th>EXPERT ONE</th>
<th>Relevant</th>
<th>Not relevant</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXPERT TWO</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Relevant</td>
<td>15</td>
<td>2</td>
<td>17</td>
</tr>
<tr>
<td>Not relevant</td>
<td>0</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Total</td>
<td>15</td>
<td>3</td>
<td>18</td>
</tr>
</tbody>
</table>

CVI=15/18=0.833  It was therefore concluded that the instrument was highly valid for the study.
APPENDIX 10

INTRODUCTORY LETTER

MAKERERE UNIVERSITY
P. O. Box 7062 Kampala – Uganda
E-mail: deaneduc@cees.mak.ac.ug

COLLEGE OF EDUCATION AND EXTERNAL STUDIES
SCHOOL OF EDUCATION
DEAN’S OFFICE

21st February 2018

TO WHOM IT MAY CONCERN

RE: ERUNAO SANDE MUWANGUZI (2016/HD04/1521U)

MR. ERUNAO SANDE MUWANGUZI is a M.Ed student in the School of Education doing Master of Education in Education Foundations. He is proceeding to collect data for his dissertation titled: Innovative Cost-Related Entrepreneurial Practices and Financing of Private Secondary Schools in Rubaga Division, Kampala District.

Any assistance rendered to him will be highly appreciated.

Yours Sincerely,

Betty Ezati (PhD)
DEAN.

MUK. COLLEGE OF EDUCATION & EXTERNAL STUDIES
P. O. Box 7062, Kampala, Uganda

22 FEB 2018

DEAN
SCHOOL OF EDUCATION

100