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Management of School Revenue and Education Service Quality in Government Aided Secondary Schools in Kampala Capital City, Uganda

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Abstract
The general objective is to inspect the association amongst management of school revenue and education service quality in government aided secondary schools in Kampala Capital City, Uganda. This investigation was directed through the succeeding specific goals of the study; i) To examine the relationship between revenue planning and education service quality, ii) To examine the relationship between revenue utilization and education service quality, and iii) To examine the relationship between revenue accountability and education service quality in government aided secondary schools in Kampala Capital City, Uganda. This investigation adopted a design for correlational research combined with a quantifiable method. This investigation put into consideration a model size of 60 responders which established 50 educators plus 10 school administrators as ofthe designated secondary educational institutions. This investigation made use of equally analysis for correlation and descriptive methodologies in assessing the quantifiable primary statistics gathered to provide replies towards this investigation objective and hypotheses. This investigation revealed an existence of a constructive and substantial relation amongst revenue planning and education service quality under secondary schools that receive government aid under Uganda's Kampala Capital City. This investigation as well disclosed an existence of a constructive and substantial relation amongst revenue utilization and education service quality in secondary schools that receive government aid under Kampala Capital City, Uganda. More so, this investigation revealed an existence of a constructive and substantial relation amongst revenue accountability as well as education service quality in secondary schools that receive government aid under Uganda's Kampala Capital City, . Consequently, this investigation resolve that management of school revenue regarding revenue planning, revenue utilization, and revenue accountability has a significant and positive association with education service quality in that an improvement in different features of management of school revenue would lead towards an improvement within education service quality in secondary schools that receive government aid under Kampala Capital City, Uganda. This survey commends school authorities should ensure transparency in revenue management such as maintaining accurate financial records and regular financial reporting as this builds trust among stakeholders and ensures funds are used effectively, that ought to influence transformation in education service quality within secondary schools that receive government aid under Kampala Capital City, Uganda.

Keywords: Management of School Revenue, Revenue Planning, Revenue Utilization, Revenue Accountability, Education Service Quality, and Government Aided Secondary Schools.

Introduction

This investigation intends to inspect an association amongst management of school revenue and education service quality in secondary schools that are government aided under Kampala Capital City, Uganda.

Historical Perspective

World-wide, formal schooling funding was initially a local/private matter. Early public education systems for instance in Europe and North America relied on local taxes and community contributions, with considerable variations in revenues and access. Over time, state and national governments increasingly assumed financial responsibility (Roser & Ortiz-Ospina, 2024). By the late 19^{th} and early 20^{th} centuries, many countries expanded public education and began centralizing funding to reduce inequalities caused by disparate local wealth. National mandates gradually replaced purely local revenue models to promote more consistent education service quality (Roser & Ortiz-Ospina, 2024). Research shows that increases in equitable and adequate funding are associated with improvements in scholar output including graduation rates, test scores,and long-term outcomes. Effects are often strongest in historically underfunded, high-need schools, indicating that managed revenue increases can improve education service quality (Baker, 2018).

Theoretical Perspective

The examination was managed across Human Capital Theory developed through Baker in 1964. This concept suggests investment within educational activity improves the abilities, productivity, as well as outcomes of learners, which ultimately contributes to societal and economic development (Becker & Schultz, 2019). In this framework, the theory emphasizes that financial resources managed by schools are critical inputs that enable investment in teachers, learning materials, and infrastructure, which are essential for quality education outcomes. Effective management of school revenue ensures that funds are allocated toward teacher training, instructional materials, and facility maintenance (Musah, Aawaar & Musah, 2023). However, poor financial management limits the effective use of resources, reducing the potential gains from educational investments resultantly affecting the education service quality (Musah et al., 2023). Therefore, this concept was relevant towards this investigation since it provides a unification amongst management of school revenue plus education service quality.

Contextual Perspective

The investigation was directed in designated Kampala Capital City's secondary schools receiving government aid scrutinizing a partnership amidst management of school revenue as well as education service quality. This was considered owing towards limited research which has been undertaken correspondent to management of school revenue and education service quality explicitly in the area. Additionally, Kampala Capital City was considered as it continues to exhibit persistently low levels of education service quality, manifested in poor academic performance, inadequate learning resources, and weak infrastructure especially among government aided secondary schools (Kampala Capital City Authority, 2022).

Conceptual Perspective

Managing schools' revenue denotes towards how schools plan, allocate, control, and monitor financial resources obtained from various sources such as government grants, student fees, local contributions, to ensure that these resources are effectively used to support teaching, learning, administrative operations, and infrastructure development (Lewin, 2017). Education service quality refers to the degree to which educational institutions meet or exceed the expectations of students, parents, and other stakeholders by delivering effective, relevant, and accessible teaching and learning experiences. It encompasses the overall efficiency, effectiveness, and outcomes of educational services, including academic performance, learning resources, teaching quality, student support, and school infrastructure (Musah et al., 2023). In the instance of this investigation, administration of school revenue was abstract relating towards revenue planning, revenue utilization, and revenue accountability, while education service quality was conceptualized in terms of teaching and learning quality, curriculum relevance, learning resources and materials, infrastructure and learning environment, student outcomes, and equity and inclusiveness.

Statement of the problem

Under the Ministry of Education and Sports, the governance of Uganda has introduced several school revenue management procedures targeted enhancing school funding in order to improve the education service quality in the different government secondary schools such as enhancing instructional materials and facilities. For example, USE (Universal Secondary Education) programme had been put in place through which secondary schools are funded by the government with capitation grants and decentralized budgetary allocations, to finance core school functions such as teacher salaries, instructional materials, and infrastructure development to improve education service quality (Ministry of Education and Sports, 2018).

Still longstanding endeavors by the government of Uganda to improve education outcomes, government aided secondary schools in Kampala Capital City continue to exhibit persistently low levels of education service quality, manifested in poor academic performance, inadequate learning resources, and weak infrastructure (Kampala Capital City Authority, 2022).

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Statistics show that in 2021, 23.4% of the USE schools were observed with poor-quality infrastructures especially in the outskirts of the city with no enough desks compared to the student population leading to congested classes, poor roofing and are also characterized with inadequate instructional materials like textbooks with a student-textbook ratio of 1:6 (Kampala Capital City Authority, 2022). This has therefore resulted towards unfortunate academic performances, higher rates of school dropouts, reduced motivation and engagement, inequality in educational opportunities, as well as low skill development and workforce competence among students. Thus, this is upon the provided evidence that the existing examination examined an association amongst management of school revenue and education service quality under Uganda's Kampala Capital City government aided secondary schools

Objectives of the Study

General Objective

The general objective is to examine the relationship between management of school revenue and education service quality in government aided secondary schools in Kampala Capital City, Uganda.

Specific Objectives

i. To examine the relationship between revenue planning and education service quality in government aided secondary schools in Kampala Capital City, Uganda.
ii. To examine the relationship between revenue utilization and education service quality in government aided secondary schools in Kampala Capital City, Uganda.
iii. To examine the relationship between revenue accountability and education service quality in government aided secondary schools in Kampala Capital City, Uganda.

Study Hypotheses

This study tested these following alternative hypotheses;

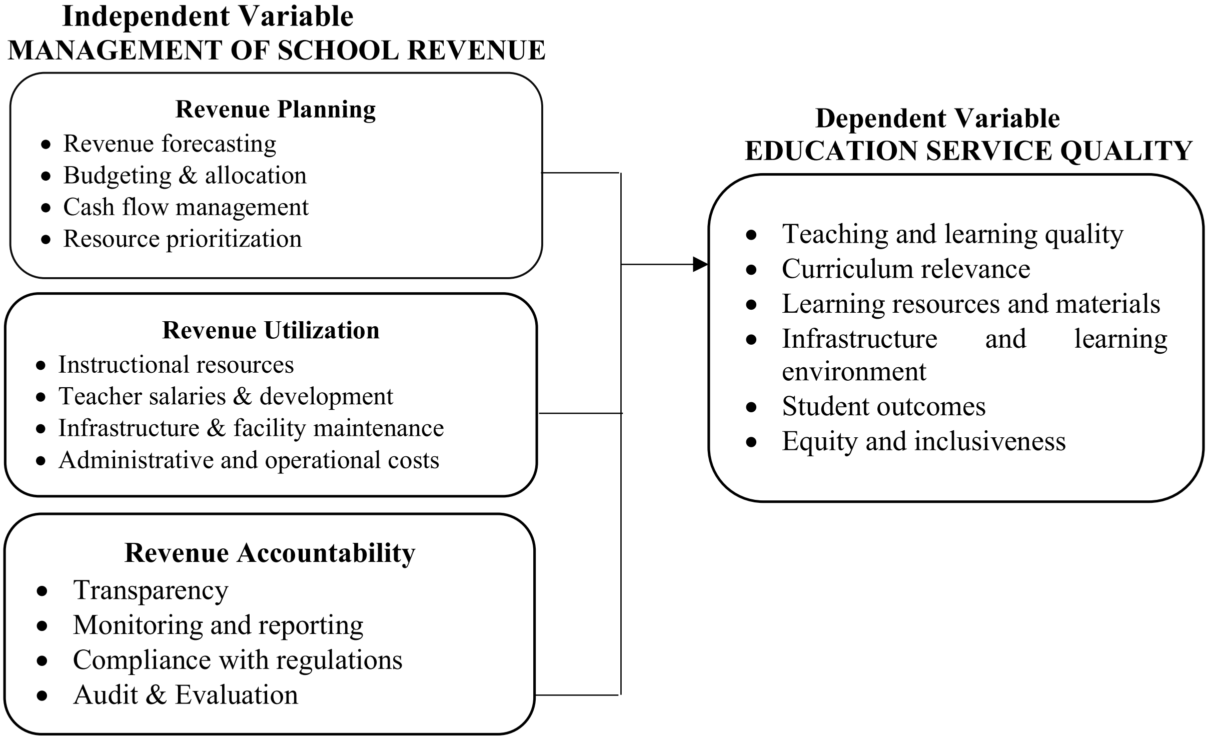
Ha1: Revenue planning has a statistical substantial association with education service quality in government aided secondary schools in Uganda's Kampala Capital City.

Ha2: Revenue utilization has a statistical substantial association with education service quality in government aided secondary schools in Uganda's Kampala Capital City.

Ha3: Revenue accountability has a statistical substantial association with education service quality under government aided secondary schools under Uganda's Kampala Capital City.

Conceptual Framework

This structure conceptually displays information drawing upon an association amongst Management of School Revenue and Education Service Quality.



Literature Review

Management of School Revenue and Education Service Quality

School revenue management constitutes how schools plan, allocate, control, and monitor financial resources from various sources to fund operational, instructional, and developmental activities. Revenue management enables schools to prioritize spending on areas critical for student learning and service quality, including teacher salaries and professional development, learning materials, maintenance and improvement of school infrastructure (Nguyen-Hoang & Yinger, 2019). The author postulates that schools that strategically allocate revenue improve classroom conditions, reduce student-teacher ratios, and ensure sufficient learning materials, directly enhancing student learning outcomes an aspect of improved education service quality (Nguyen-Hoang & Yinger, 2019).

Management of school revenue involves tracking, reporting, and auditing expenditures, ensuring that funds are used for their intended purposes. Transparent use of funds builds stakeholder confidence (government, parents) and ensures that money reaches classrooms rather than being misappropriated. Accountability mechanisms prevent resource wastage and promote effective educational service delivery (Dang & King, 2018). The authors argue that schools with better financial management and reporting practices provide consistent teacher salaries, adequate teaching materials, and maintain infrastructure, leading to improved academic performance and education service delivery (Dang & King, 2018).

Proper school revenue management allows schools to optimize limited funds, ensuring that each unit of currency contributes to service quality. Mismanagement, such as delayed disbursement or poor planning, can reduce resource availability for essential educational services. Efficient resource use ensures availability of textbooks, labs, ICT tools, and well-maintained classrooms as well as enhances teaching and learning efficiency, promoting better academic outcomes ((Greenwald, Hedges & Laine, 2021). The authors also argued that schools that manage revenue effectively can plan academic and co-curricular programs, balance budgets, and make informed investment decisions in infrastructure or learning resources. Decision-making aligned with student learning priorities ensures that limited funds are spent where they have the most impact which helps schools anticipate funding shortfalls and adjust priorities, maintaining education service quality (Greenwald et al., 2021).

According to Jackson, Persico and Jackson (2020) school revenue accountability promotes transparent reporting of revenues and expenditures to stakeholders, including government agencies, parents, and communities, which reduces misuse, fraud, or diversion of funds. The author asserts that revenue accountability ensures that financial resources are available for teaching, learning materials, and school infrastructure, and also builds trust among stakeholders, encouraging community support and co-funding for school improvement initiatives that influence an improvement in education service quality (Jackson et al., 2020). Conversely, the authors argued that weak accountability leads to underpaid or demotivated teachers, reducing teaching effectiveness which affects instructional quality and student learning outcomes (Jackson et al., 2020).

Education service delivery depends not only on the amount of revenue but also on how effectively it is planned and allocated. Proper revenue planning ensures that funds reach the areas more critical for student learning outcomes. Revenue planning also enables schools to allocate funds to high-priority areas that directly affect learning, such as teacher recruitment, salaries, and professional development, learning materials like textbooks, and ICT tools, and infrastructure developments. Schools that budget strategically for these areas create better learning environments, lower student-teacher ratios, and improve teaching effectiveness leading to improved education service quality (Roser & Ortiz-Ospina, 2024). The authors also assert that revenue planning involves tracking and reporting expenditures, often to stakeholders such as school boards, parents, and government agencies. Transparent use of funds builds trust and reduces misuse or misallocation, ensuring resources are actually used to improve educational services (Roser & Ortiz-Ospina, 2024).

According to Nassozi, Kizza, Mirembe and Mubiru (2025) revenue utilization practices often include reporting, auditing, and monitoring how funds are spent. Transparency in revenue utilization reduces misuse or embezzlement of funds, ensuring resources actually reach classrooms and programs that improve learning outcomes. Schools that adhere to clear utilization guidelines are more likely to provide quality services consistently (Nassozi et al., 2025). In addition, (OECD, 2022) argued that schools with structured accounting and proper utilization of funds provide better instructional materials, improved teacher motivation, and maintain infrastructure, positively influencing students' academic outcomes and education service quality.

School revenue accountability refers to the mechanisms and practices that ensure financial resources received by schools are properly managed, monitored, and used for their intended purposes. It includes financial reporting, auditing, monitoring by school management committees, government oversight, and stakeholder involvement. Revenue accountability ensures that funds intended to support education service quality indicators are not misused, delayed, or misallocated, thereby directly influencing the quality of education services (Musah et al., 2023). Additionally, Dang and King (2018) argued that revenue accountability mechanisms ensure that school funds are used according to approved budgets and policies, covering critical areas such as teacher salaries and incentives, instructional materials and equipment, and maintenance of infrastructure. Properly used funds lead to functional classrooms, well-resourced teaching, and motivated teachers, improving student learning outcomes and education service quality strong behavioral management policies foster cultures of collaboration, shared vision,and trust, that constructively impacts teachers' performances.

Methodology

Research Design

The examination accepted research designs for correlation joined alongside quantitative methodology. A research design for correlation is concerned with inspecting an association amongst two or more factors without manipulating them (Kassu, 2019). Thus, this investigation design enabled an investigator to an association amongst management of school revenue and education service quality under Kampala Capital City's government aided secondary schools using statistical procedures. The quantitative methodology empowered an investigator to collect as well as assess numerical data to understand patterns or relationships.

Target Population and Sample Size

Twenty-five government-aided secondary educational institutions in Kampala Capital City were the study's target population (Kampala Capital City Authority, 2022). Nevertheless, considering time constraints, the investigator centered on five secondary educational institutions that receive government aid from where a instance was designated to participate under this investigation. This investigation considered 60 respondents sampling size that constituted of 50 teachers plus 10 school administrators as of the designated secondary educational institutions towards providing the quantitative statistics that had to used to provide replies towards this investigation goals.

Sampling Procedure

The investigator employed equally convenient as well as simple random samples to choose responders to take part under this investigation. Convenient sample involved an investigator choosing players with easy access besides willing to take part that was used for selecting school administrators. Simple random sample was involved to designate educators from several educational institutions to participate within this investigation. Simple random sample offers equal chances of being chosen towards every member of a populace into a simulation (Elfil & Negida, 2017).

Data Collection Methods

Questionnaire Survey Method

An approach of gathering information where researchers gather aggregation from a selected sample of respondents using a series of written inquiries intended to obtain specific content about opinions, behaviors, attitudes, or characteristics denotes a questionnaire survey method (Mathiyazhagan, 2013). Using simple, organized questions, the questionnaire survey approach was essential to obtaining consistent data that guaranteed data comparability. In order to obtain and gather data that is quantitative from those who responded as quickly as possible, this method was employed.

Data Collection Instruments

Structured Questionnaire

Structured questionnaires could be sets of questions arranged in a systematic manner and used for collecting data as of responders (Acheung, 2014). This investigation used structured queries to collect quantifiable content from schools' educators and administrators comprising of logical inquiries and pre-fixed replies which were applied by a researcher to respondents in different designated government aided secondary educational institutions under Kampala Capital City. The questionnaires that were structured were utilized as they postulate less period to collect stastics from a group of individuals about given research parameters.

Data Analysis

The quantitative main data was assessed utilizing descriptive as well correlational analysis techniques. The method employed was descriptive analysisused to analyze responders' demographic characteristics displayed using frequency tables. Analysis for Spearman rank correlations was utilized to offer an empirical statement on research theories at a particular magnitude of relevance in order to investigate the link involving independent variable or variables and dependent variables. The degree and direction of an association involving two ranked or ordinal factors are measured by Spearman's Rank Correlation (Jerrold, 2016).

Ethical Consideration

Prior beginning this analysis, an examiner secured an introduction memo of Department of Post Graduate Studies from Islamic University in Uganda so as to secure permission to collect the necessary data for standard scholarly studies in the various schools.

Additionally, an investigator made sure that participants willingly consented to take part in the research after receiving full knowledge of its objectives.

The researcher ensured that the personal information provided by participants is kept private and not disclosed to unauthorized individuals and also ensuring that data collected is stored securely and used only for research purposes.

The researcher presented information truthfully and avoided deception unless it was absolutely necessary and ethically justified, and also research findings were reported honestly without falsifying or manipulating data.

Study Findings

This subsection offers correlation analysis and descriptive statistics on respondent demographics that address the investigation's goals.

Findings on the Demographic Compositions

This examination inspected demography structure of responders and outcomes are displayed under Table 1;

Table 1: Demographic Compositions of Respondents

Demographic Compositions			
Category	**Items**	**Frequency**	**Percentage**
Gender	Male	34	56.7
	Female	26	43.3
	Total	**60**	**100.0**
Age Bracket	25-30 years	11	18.3
	31-35 years	12	20.0
	36-40 years	10	16.7
	Above 40 years	27	45.0
	Total	**60**	**100.0**
Highest Level of Education	Bachelors	42	70.0
	Masters	18	30.0
	Total	**60**	**100.0**
Marital Status	Married	44	73.3
	Single	16	26.7
	Total	**60**	**100.0**
Period Worked at the Secondary School	1-2 years	4	6.7
	3-5 years	9	15.0
	6-10 years	36	60.0
	Above 10 years	11	18.3
	Total	**60**	**100.0**

Source: Primary data, 2026

From Tableau 1, this investigation outcomes indicate that most 34 (56.7%) of responders were male and 26 (43.3%) were women. Those outcomes also indicate that 27 (45.0%) of responders were beyond 40 old age, 12 (20.0%) were 31-35 old age, 11 (18.3%) were 25-30 years, and 10 (16.7%) were 36-40 old age.
Additionally, these results disclosed that 42 (70.0%) of responders had obtained a bachelor's degree and 18 (30.0%) had attained a masters degree. The results also revealed that 44 (73.3%) of responders were married and 16 (26.7%) were not married.
More still, the outcoms disclosed that 36 (60.0%) of responder had laboured at that given school for 6 to10 decades, 11 (18.3%) had laboured at that given school for above 10 years, 9 (15.0%) had laboured at that given school for 3-5 decades, plus 4 (6.7%) had laboured at that given school for 1to 2 decades.

Findings on the Objectives of the Study

Relationship Between Revenue Planning and Education Service Quality in Government Aided Secondary Schools in Kampala Capital City, Uganda

This investigation required to examine an association amongst revenue planning and education service quality under Uganda's government aided secondary educational institutions under Kampala Capital City, . The outcomes are displayed under Tableau 2.

Table 2: Correlation Findings on the Relationship Between Revenue Planning and Education Service Quality in Government Aided Secondary Schools in Kampala Capital City, Uganda

		Revenue Planning	Education Service Quality
Revenue Planning	Spearman's Correlation Coefficient	1.000	.543**
	Sig. (2-tailed)	.	.000
	N	60	60
Education Service Quality	Spearman's Correlation Coefficient	.543**	1.000
	Sig. (2-tailed)	.000	.
	N	60	60

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

Source: Primary data, 2026

From Table 2, the outcomes displayed an existence of a constructive and substantial association amongst revenue planning and education service quality under secondary schools that receive government aid in Uganda's Kampala Capital City ($r = .543$, $N = 60$, $p < .01$). The outcomes suggest that any gain in revenue planning will considerably result towards an advancement within education service quality in Uganda's government aided secondary educational institutions under Kampala Capital City, .

Relationship Between Revenue Utilization and Education Service Quality in Government Aided Secondary Schools in Kampala Capital City, Uganda

The examination besides required to examine the affiliation amidst revenue utilization plus education service quality under government aided secondary educational institutions under Kampala Capital City, Uganda. The outcomes are displayed under Tableau 3.

Table 3: Correlation Findings on the Relationship Between Revenue Utilization and Education Service Quality in Government Aided Secondary Schools in Kampala Capital City, Uganda

		Revenue Utilization	Education Service Quality
Revenue Utilization	Spearman's Correlation Coefficient	1.000	.591**
	Sig. (2-tailed)	.	.000
	N	60	60
Education Service Quality	Spearman's Correlation Coefficient	.591**	1.000
	Sig. (2-tailed)	.000	.
	N	60	60

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

Source: Primary data, 2026

As of Tableau 3, the conclusions disclosed tan existence of a constructive and substantial association amongst revenue utilization and education service quality under Uganda's government aided secondary educational institutions in Kampala Capital City, (r = .591, N = 60, $p < 0.01$). The results imply that an improvement in revenue utilization will greatly lead towards an advancement within education service delivery within secondary schools that receive government aid under Uganda's Kampala Capital City.

Relationship Between Revenue Accountability and Education Service Quality in Government Aided Secondary Schools in Kampala Capital City, Uganda

This examination subsequently required to scrutinize an association amidst revenue accountability and education service quality within secondary schools that receive government aid in Kampala Capital City, Uganda. The outcomes are displayed under Tableau 4.

Table 4: Correlation Findings on the Relationship Between Revenue Accountability and Education Service Quality in Government Aided Secondary Schools in Kampala Capital City, Uganda

		Revenue Accountability	Education Service Quality
Revenue Accountability	Spearman's Correlation Coefficient	1.000	.521**
	Sig. (2-tailed)	.	.000
	N	60	60
Education Service Quality	Spearman's Correlation Coefficient	.521**	1.000
	Sig. (2-tailed)	.000	.
	N	60	60

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

Source: Primary data, 2026

As of Tableau 4, the conclusions disclosed an existence of a constructive and substantial association mongst revenue accountability and education service quality under Uganda's government aided secondary educational institution under Kampala Capital City, (r = 0.521, N = 60, $p < 0.01$). Those outcomes mean that an advancement within revenue accountability will substantially lead towards an enhancement within education service quality under Uganda's secondary schools receiving government aid under Kampala Capital City.

Conclusion

The survey deduces that managing school revenue related to revenue planning, revenue utilization, and revenue accountability has a significant and positive association with education service quality in that an improvement in different features of management of school revenue would lead towards an improvement within education service quality under Uganda's secondary schools receiving government aid within Kampala Capital City.

Recommendations

The survey commends school authorities should ascertain transparency in revenue management such as maintaining accurate financial records and regular financial reporting as this builds trust among stakeholders and ensures funds are used effectively, which that influence an enhancement within education service quality in Uganda's secondary schools receiving government aid under Kampala Capital City
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This survey as well commends school authorities ought to ensure that school revenue is strategically allocated to areas that directly impact learning such as invest in teaching materials, laboratory equipment, and library resources, as this play a crucial role in enhancing education service quality within secondary schools receiving government aid in Uganda's Kampala Capital City.

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