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Abstract

Purpose: The financial management of secondary schools is of an unrivalled significance however financial budgeting, monitoring and reporting apparently still remain wanting. The purpose of this study was to examine the relationship between Information and Communication Technologies (ICT) and financial management on Secondary Schools in Greater Bushenyi.

Methodology: Mixed methods research design was adopted and collected data at one point in time on 224 respondents who included bursars, headteachers and chairpersons of finance committees of Board of Governors. After collecting data using questionnaires and interview guides, descriptive and inferential methods of data analysis were used. We were able to present data using tables and verbatim quotes.

Findings: The study established that excel spreadsheet is the commonly used software for budgeting and 67% of secondary schools were found to be connected to internet, however, were unfamiliar with the management information systems concepts. The regression results showed that Information Communications Technology has a positive relationship with financial management among schools in Greater Bushenyi. Specifically, findings revealed that availability of financial management soft wares (Beta= .513, P<.01) is a better predictor of financial management and this was followed

by internet connectivity (Beta = .433, P<01). However, customised management information system was apparently not a significant predictor of financial management (Beta= .227, P > 01). Such findings mean that if secondary schools allocate sufficient resources towards acquisition of user-friendly financial management soft wares, standby generators, modern computers, constantly upgrade Information and Communications Technology systems, they will be able prepared to face the rapid changes and growth in technology, and this means that their financial budgeting, planning and reporting will improve.

Recommendations: The Information and Communications theory, draws strengths from its emphasis on designing more reliable systems using technology infrastructure which realms well with debate in this study. Since the relationship between ICT and financial management has been confirmed in this study, school administrators are called upon to put much attention on acquiring modern financial management soft wares, and to use relevant information communication technology infrastructure that enable schools to remain internally and externally connected to internet.

Keywords: Finance, Schools, Monitoring, Technology, Uganda

1.0 INTRODUCTION

Financial management in schools is generally a key factor in overall schools' administration and schools' public image before stakeholders (Alexander, 2012). Grozdanovska et al., (2017), consider financial management as a function that caters for the planning, organising controlling, and monitoring of financial resources purposely to meet organisation's set targets. A sound financial management indeed is reported to enhance performance besides also having a potential to mitigate exposure to financial risks (Barrow, 2011). According to Bua and Adzongo, (2014), there are varied reasons for emphasising financial management for institutions including not only raising funds for both short term and long-term use, but also enabling enhancement of proper budgeting, financial monitoring, reporting and utilization. Of course the benefits of an institution having an accurate record of financial transactions cannot be refuted especially when information is disseminated to stakeholders according to agreed guidelines.

Information and communications technology is used in literature to refer to technology that supports activities which involve the creation, manipulation, storage, and communication of information (Adebayo 2013). This whole processing, manipulation and organization of data should impliedly lead to facts that aid decision making (Tibakanya, 2023), where conclusions are drawn that enhance meaning, knowledge, instruction, communication, representation, and mental stimulus. ICT is generally used to describe technologies that help to produce, store, manipulate, communicate, or disseminate information to other parties that use it in productive way. This study used availability of financial management software, Internet connectivity, and Customized management information systems as measures of ICT (Tibakanya, 2023; Bresnehan and Trajtenberg, 2016; Selwood, Fung and Mahony; 2015; Amara, 2010). On the otherhand, financial management is reported in many financial management literature to refer to organization's decisions pertaining to how financial resources are sourced, controlled through financial controls, allocated and the existing accountability measures in place to avoid misuse (Fung, 2015). Financial management in this study was measured using financial budgeting, monitoring and reporting.

According to Joint CAO's Report (2015) and MOES, (2016), secondary schools in Greater Bushenyi have been faced with quiet a number of financial management challenges including but not limited to: poor financial records and financial reports, delayed decision making, embezzlement, misappropriation, unpaid taxes and consequent early sending of students for holidays before the official closure of the term due to mismanagement of schools' funds. This financial performance scenario has over time been a concern for scholars and policy makers, especially when the sourcing, custody, receipting, utilisation and reporting are not well managed. This study was therefore pursued to examine the relationship between Information and Communication Technology and financial management in these schools.

A study by Adomi and Anie, (2015), tend to argue that financial management in any organisation requires adequate facilities including the Information and Communications Technology where computers are used to process financial data in a way that minimise possibilities for fraud. Their deduction tend to agree with Tyler, (2011) who confirmed the positive technological effects that ICT has on schools' finances. A study conducted earlier by Abigail, Marcel & Trudy, (2003) on civil society organisations, purportedly report that these organisations largely keep approximate accounts with no much bother to provide accurate figures for cash recievables and expenditures.

These findings suggest inability to tap ICT resource benefits for purposes of good financial management.

Relatedly, even when Ogedebe, (2012)'s study did not look at reliability of internet, he acknowledges that information and communications technology is driving force for educational reforms and that it makes it possible for school managers, staff, students and parents to exchange information and ideas instantly. Such stakeholder information exchanges could largely lead to enhanced financial information reporting which in the financial management literature is seen as a big accountability instrument if seen in the context of schools' management and administration. Further still, Wagithunu, Muthee & Thinguri (2014), observe that Information and Communications Technology improve school financial information management systems especially when it avails data to parents, students and government officials. Whereas, Makewa et al., (2011) tend to see ICT role in terms of easing schools financial administration, Makhanu and Kamper (2012), see its role around enhancing secondary schools's financial planning and controlling function by bursars.

Alexander, (2012), studied same relationships and argue that Information and Communications Technology help in streamlining financial management and minimizing financial leakage. According to the same scholars, the ICT effect on schools' financial administration extend beyond financial reporting and control to staff and students' records management, stores management, timetabling, examination management, academic records, teaching-learning process and procurement implementation process management. Though Bresnehan and Trajtenberg (2016), associate adoption of ICT to a broad range of economic values for firms, like enabling complementary innovations around products and services on offer, Bower and Christensen (2016), denounce its usefulness on the basis of its disruptiveness to the existing structure of education industry since only a few schools have ability to use technological innovations.

This however does not erode the benefits of Information and Communications Technology, for, there is possibility for increased financial monitoring for secondary school finances (Dongherty et al., 2016); storage, preservation and presentation of large volumes of the information (Okebukola, 2016); quicker and easier access to more extensive and current information and the enhanced ability to carry out complex mathematical and statistical calculations (Yusuf, 2014) and making schools more efficient and productive, thereby engendering a variety of tools to enhance and facilitate teachers' pedagogical activities (Mutula, 2017). Impliedly, financial management is a change management tool, as echoed by Lusthaus et al., (2002) in their institutional and organisational assessment model, emphasising that for any positive performance outcomes to occur, there must be resource change which this study push for using financial resources management lense. This study therefore tend to lean on a strong inference which agitate for financial management as a key strategic function that institutions must tap into for better performance results.

The Information and Communications theory, also known as mathematical theory of communications as advanced by Claude and Shannon, (2016) support all these assertions. It reiterates on the power inherent in designing of more reliable systems using technology infrastructure. The theory solely emphasize use of figures to communicate financial information which find relevant application in schools 'budgeting, monitoring and financial reporting, which is the concern for this study. However the question of whether or not, secondary schools in

Bushenyi use ICT, lives a lot to be desired especially, when their financial management practices seems to be wanting. The precarious financial management situation in Secondary Schools in Greater Bushenyi as reported by CAO's Report (2015) and MOES, (2016), mean that something must be done in seeking solution for this cited problem. Even when financial management is given low priority by many organisations (Ogedebe, 2012), this study on the basis of the above empirical evidences, have a basis to believe that it's paramount for any firm to be a going concern. Perhaps its the reason why the same author equates financial management role in an organisation with maintenance of a vehicle; arguing that if neglected the organisation can break down and possibilities for failure to attain intended goals. This study was therefore conducted to ascertain whether Information and Communications Technology affect financial management of secondary schools in Greater Bushenyi.

2.0 METHODOLOGY

Researchers employed a cross-sectional survey reseach design where data was collected at a period in time. The aim was to access, at one time point, a representation of the population of interest as supported by Best and Khan, (2012), who posit that data can be collected from many categories of respondents. In all this process, survey research design was used to determine the outcomes and exposures in the study participants at the same time. In line with Omari (2011)'s definition of a population as the totality of any group of units which have one or more common characteristics of interest, the study population considered were schools' bursars, head teachers and Chairpersons of Finance Committees of Boards of Governors in the secondary schools in Greater Bushenyi. This population was deemed fit because they possess adequate and relevant information needed for the study. The table below shows details of the secondary schools studied.

Table 1: Studied Secondary Schools in Greater Bushenyi

District	Privately Owned	Government Aided	Total
Bushenyi	57	12	69
Mitooma	17	10	27
Buhweju	14	04	18
Rubirizi	11	06	17
Sheema	23	17	40
Total	122	49	171

Source: Primary Data, 2023

Researchers used census sampling to select secondary schools in Greater Bushenyi where all the schools both private and government aided were considered. This sampling approach was used to give all the schools balanced chances of inclusion in the study as supported by Kulshreshtha, (2013), who asserted that census sampling offers all units of interest a balanced chance of being included in the study. Schools' bursars, head teachers and Chairpersons of Finance Committees of Boards of Governors were purposively chosen and the whole process involved picking units most

relevant or knowledgeable in the subject matter under study (Omari, 2011). Purposive sampling technique involves the researcher judging who is to be included in the sample to give the right information which is not easily obtained from any other respondents. As Kombo and Tromp, (2009) state, purposive sampling's power manifest in the researcher's selection of participants who provide the richest depth analysis related to the central issue being studied. In this regard respondents that were purposively selected were regarded as key informants because of the information they possessed about the role of Information Communications Technology in financial management of schools. Apparently a total of 171 secondary schools constituted a total population of 513 from where a respondent sample size of 224 was drawn using Yamane (1967)'s sample determination formula as shown below;

$$n = \frac{N}{1 + N(e)^2}$$

n = sample size

N = the target population

e = margin of error and it usually ranges from (1%-5%) which is (0.01- 0.05)

$$= \frac{513}{1+513(0.05)^2}$$

$$= \frac{513}{2.2825} = 224$$

The unit of inquiry categories were 171 schools' bursars, 27 Head teachers and 26 Chairpersons of Finance Committees of Boards of Governors. Researchers collected primary data using the questionnaire and interview methods. Questionnaires were considered as appropriate data collection tools because they provide room for respondents to complete them at their convenience which happened after assurance of anonymity. This method was used to collect information from bursars who could give true and objective view after consulting records from files which would minimise bias and errors caused by the presence of the researcher.

Interviews were also used to collect primary data because of many reasons including; 1) detailed information can be obtained and well explained, 2) quite flexible, adaptable and can be used for many people, 3) enables the researcher to collect supplementary and quality information by probing for more information (Kothari, 2004; Franked & Wallen, 1990). This method was used to collect data from head teachers and Chairpersons of Finance Committees of Boards of Governors in secondary schools, where the interviewer could coordinate the process of the conversation and ask questions, and an interviewee, would respond to those questions related to the role of ICT on financial management in these secondary schools in Greater Bushenyi. The data collection tools were questionnaire and interview guide respectively for the quantitative and qualitative data. The questionnaires were self-administered to school bursars with closed ended questions, and the interview guides contained open-ended questions that helped to collect data from head teachers and Chairpersons of Finance Committees of Boards of Governors.

Researchers endeavoured to measure the instrument validity where two knowledgeable persons gave their opinions on the questionnaire items and the outcomes of the content validity tests are shown below;

The content validity index of the questionnaire instrument was computed using the formula below;

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

Table 2: The Computation of Content Validity of the Questionnaire

Knowledgeable Persons	1 or 2	3 or 4	Total
1	05	09	14
2	02	12	14
Total	07	21	28

Source: Primary Data, 2023

$$\bar{X} = \frac{21}{2}$$

$$CVI = \frac{10.5}{14} = 0.75$$

To test the reliability of instrument a pilot study was carried out and pretesting results were computed using the split half reliability method. Spearman-Brown prophecy formula was used to compute the reliability of the whole instrument. The researcher administered the instrument to participants from secondary schools in Sheema but who did not take part in the final study. The items in the instrument were divided into two halves that is, odd and even numbered items. The researcher obtained a reliability coefficient of 0.58 for half the instrument and then computed the reliability of the full instrument using the formula below;

$$\text{Reliability} = \frac{2 \times r_{\text{half-test}}}{1 + r_{\text{half-test}}}$$

$$\text{That is; } \frac{2 \times 0.58}{1 + 0.58} = \frac{1.16}{1.58} = 0.73$$

In consideration of the fact that the above reliability calculation alpha value was at 0.73, then the instrument was considered reliable for use in the data collection (Amin, 2005). As part of the data collection procedure, a letter of introduction was obtained from the Coordinator Graduate Studies and Research of Bishop Stuart University. The letter was then presented to respective District Education Officers in Greater Bushenyi to obtain official permission to carry out the study in the Districts. The researcher proceeded to the head teachers of secondary schools in Greater Bushenyi to seek permission to carry out the study. Once permission was granted by the respective head teachers of different schools who introduced the researcher to the different schools' bursars, the researchers met bursars, explained and sought their verbal consent to participate in the study. After the consent of the respective bursars, the researchers distributed questionnaires to them. After questionnaires were filled, the researchers picked them from the schools' bursars at different times. The researchers scheduled interviews with the head teachers who later introduced the researchers to the Chairpersons of Finance Committees of Boards of Governors in secondary schools in Greater Bushenyi.

Efforts were made by researchers to seek informed consent from respondents. Here they were informed of their right to withdraw at any time from the study. Respondents were accorded due respect in regard to their privacy and were confidentially treated where their names and schools could not be identified. Important to report in this regard also is that researchers sought permission from District Education Officers of respective districts in Greater Bushenyi secondary schools to gain access to secondary schools. This was followed by informing the head teachers requesting them to allow the researchers to conduct the study. We were objective in conducting the research process to avoid bias.

SPSS version 26 was used for analysing quantitative data, where descriptive statistics were extracted and Pearson correlation analysis was conducted to establish the relationship between study variables. The qualitative data analysis involved writing and identifying of themes (Silverman, 2006). This was preceded by recording interviews through face to face interactions, transcribing, sorting and classifying data into themes in line with derived themes from reviewed literature which enabled the whole process of achieving research objectives.

3.0 FINDINGS

Effect of Availability of Financial Management Software in Budgeting on Secondary Schools in Greater Bushenyi

This study aimed at establishing the effect of financial management software in budgeting on Secondary Schools in Greater Bushenyi. The study on the basis of a five-point Likert scale generated descriptives as you can see in table 3 where, on a scale of 1 to 5, a mean close to 1, meant disagreement, whereas mean close to 5, meant agreement with the item. Apparently the responses from schools bursars in regard to usage of financial management soft wares varied but four soft wares were reported as shown in the same table below.

Table 3: Software (S) Used in Budgeting

Soft Wares Used	N	Minimum	Maximum	Mean	Standard Deviation
Spreadsheet/excel	224	2.00	5.00	4.5	0.65
Tally	220	1.00	5.00	4.1	0.59
QuickBooks	200	1.00	5.00	3.8	0.70
Pastel/sage	198	1.00	5.00	3.5	0.62

Source: Primary Data, 2023

Results show that on average, Secondary Schools in Greater Bushenyi were using spreadsheet/excel (Mean=4.5), Tally (Mean=4.1), QuickBooks (Mean=3.8 and pastel/sage (Mean=3.5) for budgeting purposes. This finding implies that bursars in these schools use ICT in their financial planning and budgeting roles. More details come from the qualitative extracts from the headteacher of school F (2023) who expressed [...].... “before my school bought computers, the bursar used to take long to produce the budget but when the school provided the computer, work became very easy and this improved the budgeting process in the school” [...].

...[...] “school’ bursar make budget sheets using excel and we keep encouraging him to regularly use computers as opposed to the manual pen and paper in financial planning and budgeting” [...] (The chairperson finance committees of Boards of Governors, School A)

In line with the study objective one, coupled with the above results, the study correlation analysis results also confirmed a positive relationship between financial management software and budgeting efficiency as shown in Table below 4 below;

Table 4: Pearson Correlation Results

		Financial Management Soft Wares	Budgeting Efficiency
Financial Management Soft Wares	Pearson Correlation	1	.347**
	Sig. (1-Tailed)		.000
	N	224	224
Budgeting Efficiency	Pearson Correlation	.347**	1
	Sig. (1-Tailed)	.000	
	N	224	224

** . Correlation Is Significant At The 0.01 Level (1-Tailed)

The effectiveness of these soft wares was reported by the study respondents mentioning that when it comes to processing budget items, the whole process is quicker and user friendly than using manual techniques of budgeting where pens and papers are used. The only worries respondents had were mostly on unreliability of power and also fearing the fact that there are constant technological changes which require schools to constantly upgrade which tends to be expensive for schools that operate under fixed budget. More related views are reflected in the qualitative extracts below;

“...of course the day-to-day information technology changes dictate usage of latest technologies. [...] “Our bursar process financial data quickly especially when under pressure to report to board of governors. It makes a difference to the past years when we were using type writers” (Head teacher, school, G)

“ [...] I have no doubt.....[...] the current use of financial management soft wares has eased the work of bursars to prepare budget estimates having to retrieve stored data and edit previous budgets”..[...] I see that this has reduced their burden and of course helped in not only saving time but also ensuring prompt budgeting which enhances efficient budget implementation in our school” (Chairperson, Finance Committee, School M).

Role Played by Internet Connectivity in Financial Monitoring in Greater Bushenyi Secondary Schools

The interview guide helped in collecting views from respondents. The extracts below reflect details;

“ [...] we are able to get revenue reports and teachers’ performance online by emails and this help us to get details on the overall picture of our school....[.....] this help us to know weaknesses and strengths of our bursar” (Chairperson, Finance Committee, School E)

“ I am happy to report that the conection of this school to internet enabled school headmaster to avail student data to us in time of management meetings. This served different purposes including aligning school processes to student needs, and equally making the school comparison with other schools in terms of student numbers, besides enabling key decisions to be taken on time” (Chairperson, Finance Committee, School Y).

[...] Truth be told, as a school we have been able to improve collaboration with stakeholders, and customer care because of Information Communications Technology that the school embraced. [...] ...good rapport has been established between parents and school administrators which has positively improved teachers’ performance since all money is accounted for and teachers are given their allowances on time. [...]. School administrators are able to make informed decisions based on ICT-enabled interactions between school stakeholders. However, I must report that one of our staff lost a job when we bought computers since she was used to processing data using typewriter which is the bad side of using ICT in our school” (Head Teacher, School P)

Effect of Customized Management Information Systems on Financial Reporting in Greater Bushenyi Secondary Schools

The descriptive statistics in Table 5 below were generated using five-point Likert scale and this report on which customised management information systems are used by these schools in their financial reporting;

Table 5: Customized Management Information Systems and Financial Reporting

Customized Management Information Systems	N	Minimum	Maximum	Mean	Standard Deviation
Transaction process system	200	1.00	5.00	2.2	0.75
Decision support systems	210	2.00	5.00	2.1	0.89
Executive information systems	185	2.00	5.00	2.4	0.60
Office management systems	198	2.00	5.00	2.3	0.59

Source: Primary Data, 2023

From the study results it was apparent that school bursars and head teachers and chairpersons for Finance Committees of Board of Governors were alien to the Transaction process system (Mean=2.2), Decision support systems (Mean=2.1), Executive information systems (Mean=2.4), and Office management systems (Mean=2.3). They seemed not to be familiar with these concepts, though from the informal interaction point of view, these had these management information systems in practice. Their lack of knowledge on these management information systems differ from the argument by Makewa, Role and Nyamboga, (2011) that when institutions integrate Information Communications Technologies, the financial information management systems become much easier. A related issues was the reliability question of these systems where school bursars were highly concerned with not only poor internet network but also outdated machines, yet schools did not have sufficient budget to buy new ones.

Regression Analysis on ICT And Financial Management

Table 6: Regression Results

Variables Model	Un standardized β Coefficients	t	Standardized β Coefficients	t	Sig.
Availability of financial management soft wares	.352	0.108	.513	2.026	.003
Internet connectivity	.323	0.109	.433	1.100	.000
Customised Management Information System	.271	0.105	.227	3.108	.0323

R =0.427 R- square = 0.354 F= 17.164 Sig = 0.000
Dependent variable: Financial Management

The regression results in *Table 6* showed that Information Communications Technology has a positive relationship with financial management among schools in Greater Bushenyi. Specifically, findings revealed that availability of financial management soft wares (Beta= .513, $P < .01$) is a better predictor of financial management and this was followed by internet connectivity (Beta = .433, $P < .01$). However, customised management information system was apparently not a significant predictor of financial management (Beta= .227, $P > .01$). Perhaps this was because of the school administrators' unfamiliarity with these management information systems. Researchers chose to use standardized Beta coefficients to report the contribution of the study variables on account of the fact that possible errors are catered for (Field, 2009), compared to unstandardized Beta values.

Discussion

In this study we established that financial management soft wares have a significant effect on budgeting in Greater Bushenyi secondary schools. According to Bamidele (2014), ICT's role in financial planning and budgeting cannot be underrated. He posits that computers and internet are

helping in not only handling but also processing a bulk of financial information across firms in different industries. What makes communication technologies essential for bursars in this case is that they are enabled to use financial management soft wares in their financial planning and budgeting roles. This was reported to be making a big difference from previous practices of using of pens and papers in processing data; since financial management soft wares were seen to be effective, quicker and user friendly. Bursars are able to prepare budget estimates easily by drawing insights from stored data by retrieving previous budgets which could not be possible when using traditional data management systems. Indeed, Aribasala, (2017) sees greater value in ICT adoption especially when it enables societies or organisations to produce, access and apply information to enhance decision making quality. The reported challenges by school bursars in using these soft wares including lost connection, multi-user slow connectivity, non-printing printers, difficult in copying or transferring data file, computer viruses, unreliable power supply, inadequate computers, limited trained personnel cannot erode the benefits of ICT adoption in financial planning and budgeting.

In this study also internet connectivity was found to be significant in facilitating the financial monitoring function among secondary schools in Greater Bushenyi. Relatedly, Okebukola (2016), earlier observes that no institution can survive today without “accurate, timely, sufficient and relevant information”. He notes that it is important that an organisation builds an information management system that enables storage, preservation and presentation of large volumes of the information thus “*without material, nothing exists, without energy, nothing happens, and without information, nothing makes sense*”. The author tries to link the monitoring capability of an institution with its existing information management system. Some of the Chairperson, Finance Committee, noted that internet connection enabled school headmaster to avail student data timely during management meetings, to improve collaboration with stakeholders and enabling school headmasters to make informed decisions. This finding concurs with a study by Aribasala, (2017) who argues that internet speeds up access to financial information which enables smooth operations at school level; where, school administrators are able to monitor financial transactions through availed financial reports by bursars. Indeed, they cannot perform administrative duties without accurate, timely, sufficient and relevant information (Okebukola, 2016). Reportedly, many deficiencies emerge in storage, preservation and presentation of large volumes of the information if manual information processing characterises the system.

The study equally revealed that schools in Greater Bushenyi are not familiar with customised management information systems. Their little or no knowledge on these management systems disagrees with (Mbilla et al., 2020) who find these management information systems helpful in terms of supporting the financial management function. Moreover, Selwood, Fung and Mahony (2015) base on the management information systems’ significance to call on managers to put emphasis in making the whole process on which information is accessed, managed, integrated, created, and communicated easy. School bursars, head teachers and Chairpersons, Finance Committee being naïve to these management information systems would be a source of information asymmetry which is not good for schools’ financial administration. As earlier reported by Pernia (2008), appreciation of actual and potential functions of these technologies in everyday life and understanding basic features and uses of Information and Communications Technology is what civilised societies are looking forward to.

4.0 CONCLUSION AND RECOMMENDATIONS

Conclusion

From the point of view of the above findings, one sees possibility to deduce that quite a number of variables impact on financial management efficiency of schools in Uganda. A positive and significant relationship was found to exist between Information and Communications Technology and financial management. Apparently, the financial management soft wares had great impact on financial reporting, which perhaps show that any financial management improvement intervention should concentrate on equipping schools with modern and user-friendly financial management soft wares. Same deduction can be made on the internet effect on monitoring and financial management information systems effect on financial reporting in these schools.

Recommendations

The conclusions of this study point to various policy and practices related consequences. Firstly, the schools' management initiatives should vie for bettering financial budgeting by purchasing and installing financial management soft wares that are latest and easy to use. Computer viruses were reported as a major challenge in secondary schools' computer systems since they are not regularly updated to get strong versions of anti-viruses which affect the safety of the information stored for future reference. Schools are advised to not only employ IT experts but also to allocate financial resources to cover up for the computer maintenance costs. Secondly, internet was found to positively influence the financial monitoring quality, this means that schools should equally attend to internet connection challenges to enable flow of information between schools, parents and government. Thirdly, the school administrators were reportedly naïve to management information systems. The Ministry of Education and Sports in particular and government of Uganda in general are advised to design specific training programmes for schools administrator to know how management information systems integrate to better the financial management function of their schools. Lastly, this study investigated Information and Communications Technology and financial management at a point in time, negating variations in the financial performance behaviour that may occur over time. This suggest that future studies should investigate same variables (ICT and financial budgeting, monitoring and reporting) over time using a longitudinal design in a non-school environment.

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