

Does Detective Financial Control Influence Enrolment as a Performance Indicator of Private Investment in Secondary Education. Ugandan Internal Stakeholders' Qualitative Perspective

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Abstract

Uganda's national secondary school enrolment has been consistently increasing over the past three decades, but this increase is typified by failure of most of the established private schools to realise their enrolment sizes as planned. Research has attributed this failure to different factors, including culture and poverty that prevents many primary school leavers from joining secondary school, stiff competition among secondary schools, and unsatisfactory academic service quality that constrains the marketing of some schools. The question is answered based on a qualitative case study that involved 12 internal stakeholders who included members of the Board of Governors, Board of Directors, head teachers, school bursars and accountants purposively selected from a group of three secondary schools in central Uganda. Results revealed that the way detective financial control was conducted in the selected schools influenced the extent to which the schools realised their planned enrolment. The management of the selected schools and all those in Uganda in general could benefit from dealing with formal suppliers instead of dealing with the informal ones who tend to keep incomplete or no records of their transactions with the schools.

Keywords: detective financial control, financial verification, financial feedback, remedial actions

1. Introduction

Uganda has been showing an increasing interest in promoting secondary education over the past decades (Ministry of Education, Science, Technology and Sports (MoESTS), 2015). This is because secondary education not only completes basic education begun at the primary level but also offers more skill-oriented instruction using teachers that are more specialized thereby, laying a solid foundation for lifelong learning and development of human capital much needed to foster national progress (World Bank, 2014). Uganda's interest in this education has been largely expressed in form of expanding access to it through increasing enrolment (MoESTS, 2015). However, realising this end does not just happen. Different factors come into play, thereby influencing it either by encouraging or by constraining it (Muchena, 2015; Munene, 2014; Bengal, 2006).

Research suggests that detective financial control is among such factors (Banerjee *et al.*, 2013). Indeed, detective financial control verifies how money has been collected and spent, provides feedback on how it has been utilised and proposes appropriate remedial action where the use has been improper (COSO, 2013). Therefore, financial officers who are subjected to detective financial control tend to take financial decisions to conduct financial transactions authentically and hence, without digressing from financial plans put in place to facilitate creation of the capacity required to enable an educational institution to realise its performance indicators such as enrolment as planned (Abdullahi, 2016; Tsedal, 2015; Duku, 2007; Keirungi, 2006). Therefore, a school that fails to realise its enrolment as planned places its detective financial control in question. The case with most of the secondary schools in Uganda is not any different when it comes to the overall increase in the national enrolment notwithstanding.

Indeed, as a way of expanding access to education as a policy priority, the government of Uganda has been promoting enrolment, particularly at the secondary school level not only by increasing public spending on secondary education but, also liberalising this education to encourage private investment (Twebaze, 2015; Sempungu, 2013; Ministry of Education and Sports (MoES), 2011). The result has been an unprecedented massive increase in national secondary school enrolment (Uganda Bureau of Statistics (UBOS), 2016). As a matter of fact, Uganda's national secondary school enrolment rose by more than eightfold from less than 160,000 in 1993 to 1,284,008 in 2015 (MoESTS, 2015). This national expansion has been growing as a result of a significant number of private investors who got attracted to Uganda's secondary education sector which is significant. The secondary schools established by these investors surged from less than 200 in 1993 to a close number of 4000 in 2015 (MoES, n.d).

The increase in national secondary school enrolment was however typified by failure of most of the individual private schools to realise their enrolment sizes as planned. Illustrations abound. In particular, the analysis of the Reports to the Board of Governors (2013, 2015) of the group of three schools whose key internal stakeholders were used as respondents in this paper revealed the trend of their planned and actual enrolment

sizes as summarised in
Figure 1.

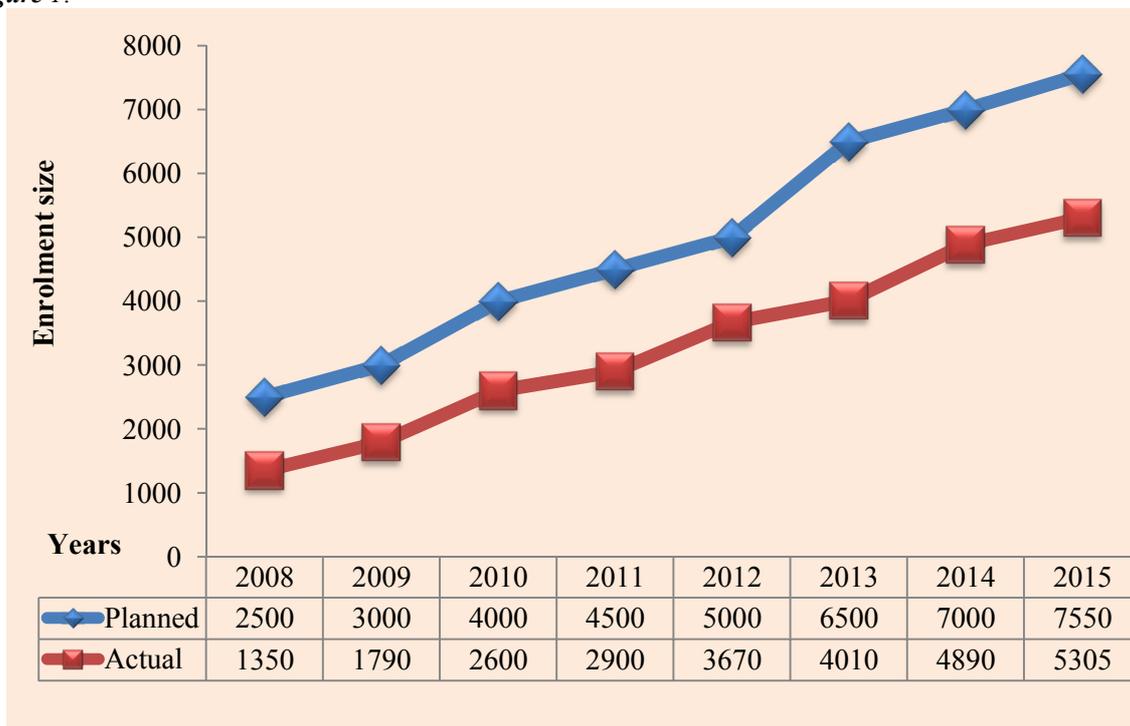


Figure 1. Comparison of the selected schools' planned and actual enrolment size (2008-2015)

The line graph in

Figure 1. indicates that the schools' enrolment trend was increasing in the period 2008-2015, thereby contributing to the overall national increase. However, their actual enrolment sizes were below the planned enrolment sizes throughout the period. Therefore, the three schools failed to realise their enrolment sizes as planned. A number of factors have been cited to explain this failure such as; high poverty levels that prevent primary school leavers from continuing to secondary education; competition for primary school leavers among secondary schools; use of ineffective marketing; public relations strategies by the schools' managers; and registering academic performance that is below public expectation (Nkundabanyanga *et al.*, 2015; Twebaze, 2015; Sempungu, 2013). While these factors can indeed explain this failure, some schools such as those considered in this paper have made remarkable efforts to minimise their effects. However, these schools continue failing to realise their planned enrolment. This suggests that there could be other factors. Could detective financial control be among these factors? The purpose of this paper is to answer this research question by establishing the qualitative perspective of these schools key internal stakeholders on how detective financial control is conducted and how it influences realisation of the schools' planned enrolment size.

2. Detective financial control

Literature indicates that detective financial control is carried out in different ways that can generally be categorised as verification, provision of feedback and recommendation of appropriate remedial action. This is achieved in a manner that provides assurance that financial and other disclosures are accurate, also that they are not being defrauded by managers or employees (Asamoah, 2016; Nejeri, 2014; COSO, 2013; Ssuuna, 2011; Wainaina, 2011). Verification involves reviewing, comparing, reconciling, internal auditing, and conducting physical counts to establish accuracy in financial transactions, identify errors, deviations and out-of-the-norm transactions, or confirm that money was authentically collected and spent (Ronald *et al.*, 2012). Some of the verification involves checking accounting records such as double entry of transactions for the school's items such as stationary (Asamoah, 2016). Nonetheless, this kind of verification enable investors to establish a clear picture of how funds were collected and utilised. Likewise, it also unveils a clear position regarding whether the collection and spending of finances were authentically executed according to plan or not (Mugo, 2013).

Ziraba (2012) observed that detective financial control can be carried out using traditional manual methods, nevertheless; it can also be accomplished through computerised and quicker methods. Ziraba (2012) added that today, verifying transactions related to remuneration, tuition payment and procurement of inputs can be carried using computerised payrolls, tuition payment verification systems, and automated systems for validating procurements. Everett *et al.* (2003) had earlier on pointed out that manual verification is facilitated by duty

segregation because it involves validation of received funds, cross-checking of authorised spending with the officials concerned and confirming accuracy of disbursements by cross-checking presented receipts with suppliers of all inputs claimed to have been bought. Not only does this help to establish the amount of funds that were fraudulently spent. It also provides remedies as to how to avoid fraud thereby enabling the organisation to incur only authorised expenditure, including expenditure on investments (Ntongo, 2012). To note about these observations is that while they describe what verification entails, they do not indicate how it influences enrolment in schools. This is the gap filled in this paper.

2.1. Financial feedback

According to Kwagala *et al.* (2013), provision of financial feedback involves giving accurate and relevant financial information to relevant stakeholders so that it is used to evaluate past revenue collections and expenditure and make decisions on the next steps to take in order to achieve the targeted performance indicators. This is why Lindelow (2002) refers to financial feedback as a strategy used to bridge the gap between what has been done and what needs to be done. It has also been referred to as a basis for generating better ways of attaining the planned performance indicators (Kwagala *et al.*, 2013; O'Sullivan, 2006). In short, feedback provides investors with the basis for determining what to do in order to invest and achieve the performance indicators as planned (Ntongo, 2012; Byanguye, 2011). This way, feedback affects realisation of desired investment indicators. The extent to which this is valid in the context of school enrolment as a performance indicator is what this paper investigates.

Turning to remedial action, Ntongo (2012) noted that this is a technique of detective financial control, that involves proposition of solutions to the errors, fraud, or negative deviations discovered in financial decisions and transactions. Therefore, remedial action is intended to improve the manner in which financial activities are carried out so that they are all tailored to realise performance indicators as planned. Does this apply even when the performance indicator is school enrolment size?

In general, detective financial control is primarily about scrutinising completed transactions to evaluate their authenticity (Keirungi, 2006). It uses various processes such as internal and external auditing, financial reviews, and verifications through comparisons of planned and actual financial decisions and transaction (Duku, 2007). Its purpose is to identify activities that are outside policy, procedure, or desired risk parameters which, were non-compliance with the set performance standards and non-contribute towards realising planned performance indicators (Ssuuna, 2011). Detective financial control involves identifying errors in financial transactions, which were avoidable (Ntongo, 2012). It focuses on checking and reviewing financial progress against plans, verification and reconciliation of financial transactions, reviewing of the reconciliations, physical inventories, auditing, giving feedback, and recommending remedial action (Wainaina, 2011; Keirungi, 2006). As noted before, all these observations describe what detective financial control involves, however they do not delve into how it influences school enrolment as a performance indicator.

A number of studies have shown that detective financial control significantly influences the performance attained from investments undertaken organizations (Gathii *et al.*, 2014; Nejeri, 2014; COSO, 2013; Nixon *et al.*, 2011; DiNapoli, 2010), including educational institutions (Asamoah, 2016; Ssuuna, 2011; Wainaina, 2011; Duku, 2007; Keirungi, 2006). These studies were however, conducted either in institutions of higher education or in secondary schools outside Uganda. Therefore, their findings need to be validated within the context of secondary schools in Uganda.

3. Methodology

This study was designed as a qualitative case study. This research design was adopted because of it facilitating an in-depth understanding of a given unit of analysis using either qualitative or quantitative or both forms of data collected on the variables of interest to the researcher (Yin, 2013). In this study, the unit of analysis was a group of three private secondary schools. This group was selected from central Uganda and analysed using qualitative views of two members of its Board of Governors (BOG); its three head teachers; three deputy head teachers; three school bursars; and two accountants. Accordingly, the sample size was 12 respondents. This size was enough since using a qualitative approach meant that the study did not need to meet the statistical requirement of the sample being representative of the study population (Creswell, 2014; Amin, 2005). Besides, the data saturation point of the study was reached with this sample size. All the respondents were selected using purposive sampling as only those who were in a position to provide required data were needed. In particular, the members of the BOG were selected because of virtue of their role in authorising what went on in their three schools. They were in a position to provide data on the prescriptive financial controls put in place, and how these controls, influenced revenue mobilisation in the schools. The head teachers and accountants were included to provide data on the financial controls that were in place, how these controls were observed and how their observance influenced revenue mobilisation in the schools.

The interview method was used to collect the data because of its flexibility in permitting open-ended and

probing questions (Baxter and Jack, 2008). An interview protocol was used to guide the interviews conducted with the respondents via Skype interaction and audio recording. The Skype mode was used because there was a great distance between the researcher and the respondents. Indeed, the researcher was in Teesside University while the respondents were in Uganda. It was the Skype mode that facilitated quicker data collection.

Before administering the interviews, the researcher received approval from the Board of Directors of the selected schools. In addition, each respondent's email address was obtained from the head teachers of the selected schools to send to all the respondents a copy of the interview protocol. Additionally, the information sheet and consent form explaining that the study was purely academic and that no information privy to management was to be revealed in the final report. The respondents were requested to go through the questions and provide honest and exhaustive responses when contacted via Skype. They were also encouraged to seek clarification in case they found any question unclear. This way, Skype interviews were conducted in four days. Three respondents were interviewed per day. The audio recordings were kept on the researcher's password-protected computer to avoid unauthorised access. All the data were analysed using the narrative technique. As explained by Baxter and Jack (2008) and Elliot (2005), this analysis technique involved transcribing the audio interview recordings administered via Skype. Transcribing was carried out by listening to the recordings while typing them, with minor editing where it was necessary. Findings are presented henceforth.

4. Findings

This paper was intended to answer a research question that focused on establishing the qualitative perspective of Uganda's secondary schools' key internal stakeholders on how detective financial control was conducted and how it influenced realisation of the schools' planned enrolment size. This perspective was ascertained by asking the respondents to describe how detective control was conducted in their schools. The themes that emerged from the analysis of the data suggested that the control was carried out in form of verification, provision of feedback and taking remedial action. Accordingly, the detailed findings are presented according to following themes.

4.1. Verification

When the respondents were asked whether they verified their schools' financial transaction, one of board directors had this to say:

It is a requirement which must be fulfilled in all our schools. All transactions to do with school fees payment are verified in the middle of every term. This is done by comparing financial information recorded in the students' ledger book for of the schools with the school's income statement obtained from the bank. This enables the Finance Committee Chairperson to establish the number of students who paid fully, those who paid partially and those who did not pay at all. It also helps to identify any fraud that could have been committed through bank slips. School fees paid via mobile money are verified by getting the list of the mobile numbers of the senders from the service providers and comparing this list with that recorded at school and corresponding bank dates on the bank statement.

The narrative above was also echoed by the Finance Supervisor and the three school accountants. Expressing a similar point of view, the head teacher of one of the selected schools added that the verification process is handled by the Chief Bursar (Finance Supervisor) and internal auditor. These views reveal that all financial transactions related to payment of school fees were verified not only by comparing information concerning paid up bank slips received at each school to the income statement of that school as obtained from the bank. They were also verified by comparing the list of mobile money senders as compiled at school with the list of all these senders obtained from the mobile money service providers. One of the selected deputy head teachers explained the conducted verification as follows:

The school finance department keeps all records of requisitions, honoured supplier invoices and receipts. These are later reviewed and cross-checked with the amount of money withdrawn from the bank to determine whether the total expenditure reflected by the requisitions, honoured invoices and receipts matches with the amount of money withdrawn from the bank. Any deviations are investigated further to determine how and why they arose. The verification of expenditure on investments is further carried out by inspecting the constructions, equipment and long term educational inputs and materials purchased during the period under review. This is carried out to establish and justify value for money.

The foregoing findings indicate that verification of financial transactions was carried out using honoured requisition forms, invoices and receipts from suppliers. A similar view was echoed by the two selected school accountants, with one of them adding vouchers as other documents used in proving that cash was indeed spent. In addition, one of the head teachers summarised the main ways used in his schools to verify financial transactions by indicating that they included using ledgers, receipting of vouchers, bank reconciliations, reciting invoices and double entry of bank slips using both manual and electronic accounts. He also added that this verification involved the internal and external auditors ascertaining the authenticity of all executed financial transactions. He also pointed out that there were challenges that were being faced in the verification process:

There are challenges faced when verifying transactions. Sometimes, the transactions are carried out with informal service providers who do not provide invoices needed to crosscheck some of the authorised payments. They also do not keep any documentation like copies of receipts needed for verification purposes. This makes the verification process difficult to accomplish. We have to depend on records which are not allowed in accounting standards because they are not reliable and are vulnerable to manipulation. This challenge needs to be addressed by using formal suppliers who document their transactions. This is needed to improve verification carried out at the schools.

The Director of Finance reported other challenges as follows:

There are challenges such as not keeping all the necessary records, especially those to do with funds authorised, released and spent in some departments. Some of the department heads do not follow the spending guidelines of keeping delivery notes or receipts issued by suppliers.

The challenges reported in the preceding narratives suggest that the verification of the selected schools' financial transactions was not smooth all through. As to how such verification affected the realisation of planned enrolment as a performance indicators of the investment made in the selected was explored by asking respondents to explain how the way verification of financial transactions affected realisation of the schools' planned enrolment. The Finance Director had this to say:

Verifying transactions helps us to eliminate errors in financial transactions, leading to minimisation of financial losses. It leads to recovery of misappropriated or misused funds, which redeems resources and makes more money available to meet the schools' investment expenditure. The most important effect is that verification instils prudence in revenue collection and spending, which facilitates realising the physical resource capacity (dormitories and classrooms) needed to accommodate the planned enrolment. ...It can however lead to better results when the challenges of missing financial records or of keeping incomplete records are addressed.

The Finance Supervisor reinforced the above narrative, adding that:

The verification we carry out involves inspecting investments in progress to determine value for money. It enables our schools to expand their educational capacity as planned, leading to realising our planned enrolment size, other factors remaining constant...

One of the head teachers replied:

The expectation that internal and external auditors will have to establish value for money keeps financial spending in line. This ensures that all educational facilities we plan to have in place are established; and it helps the school to have the classroom space and accommodation capacity we require to enrol students as planned. Therefore, we do not fail to realise planned enrolment because of how verification is carried. We fail because of other factors, many of which are external factors such as the cutthroat competition posed by other schools.

Generally, the preceding narratives reveal that the way verification of financial transactions was carried out was reinforced the schools' chances of realising their enrolment sizes as planned. This is because it enabled the schools to redeem money and make it available to meet the schools' investment and other expenditures. The narratives suggest however, that verification would be more favourable in this respect if the challenges faced when conducting it were addressed.

4.2. Provision of financial feedback

Asked to explain how financial feedback was provided at the selected schools, the Finance Supervisor had this to say:

Feedback on financial transactions is provided on a weekly basis. The feedback is provided in form of reports compiled by bursars and internal auditor. The reports have to indicate all the requisitions endorsed by the head teacher during the week, cross-checked with the voucher receipt books and with the money released and signed for by requestors. The reports are submitted to the Finance Committee that holds weekly meetings to discuss them and forge a way forward.

When respondents were asked to explain how such feedback affected the realisation of planned enrolment as performance indicator of the investment injected in the schools, the Finance Director replied:

The weekly feedback provided by our bursars and the auditors informs us about the progress we have made, the errors we have made and the challenges. It also informs us about what we should do in order to eliminate errors, deal with challenges and get back on the planned course of action, including putting in place the educational facilities necessary to enable us to realise the planned enrolment. When this feedback tells us about the number of students already enrolled in the first week and it is below the planned enrolment, we step up our marketing strategy in order to cover the deviation in the second and third weeks. Otherwise, we turn down all the applicants, but this rarely happens. So, feedback is a very important platform for us to make decisions.

The narrative above suggests that weekly feedback enables the schools to adjust according to the deviation

detected in their actual enrolment vis-à-vis planned enrolment.

4.3. Taking remedial action

In a similar manner, respondents were asked to describe how remedial action was taken at the selected schools. One of board directors responded as follows:

Remedial action is taken according to the recommendations made in the feedback reports. The action is taken by implementing the recommended changes in the strategic plans, budget objectives and work plans, especially when they changes enable us to realise our enrolment as plan. We immediately implement the changes concerning how to realise our planned enrolment because it is the main source of our revenue and therefore, the financial backbone of every other end that our schools are planned to achieve. If the feedback indicates that we could not realise the planned enrolment because the carrying classroom capacity and dormitories was not enough, we have to expand this capacity either by constructing more dormitories and classrooms, or turning the already existing non-storied buildings into storied buildings. It indicates that we failed to realise planned enrolment yet the carrying capacity was still in place, we implement the remedial action suggested to enable us fill up the capacity....

The Finance Director added:

Using recommendations made in the feedback reports, we take actions such as making or adjusting our budgets to make them realistic as far as supporting our capability to invest and realise planned enrolment is concerned. Taking such action helps us to avoid operation on deficits budgets. It also helps us to avoid high debts and vulnerability to bankruptcy.

The preceding findings indicate that undertaking the remedial action recommended in the schools' feedback reports enabled the schools to make the changes that ensured that the schools realised their planned enrolment.

5. Discussion and conclusion

Findings indicate that the way detective financial control was carried out influenced the realisation of the planned enrolment. The findings therefore concur with the studies of Asamoah (2016), Ssuuna (2011), Wainaina (2011), Duku (2007), and Keirungi (2006). Each of these studies indicates that detective control has a significant influence on the extent to an educational institution realises its planned enrolment. The influence established in the present study suggests that when detective control is well carried out it puts the selected secondary schools, and by extending all Uganda's schools in a position to realise their enrolment sizes as planned. The opposite happens when this control is not well conducted. Therefore, the fact that the selected schools did not realise their planned enrolment sizes suggests that there was a detected problem with the manner in which this control was carried out. Findings indicate that this was actually the case.

Indeed, findings indicate that all the selected schools' bursars, internal and external auditors did their best to verify the schools' financial transactions, to provide the necessary financial feedback, and to facilitate the taking of the necessary remedial action. However, there were challenges that hampered the carrying out of these control practices in an effective manner. These challenges included the fact that the schools used informal suppliers who neither provided invoices nor kept any documentation that were needed to facilitate the verification of their dealings with the schools. As a result, the controls largely depended on the internal records of the schools. While such records could help provide a picture of what was going on in the schools financially, they were highly vulnerable to internal manipulation. Therefore, there is need to ensure that secondary schools in Uganda deal with formal instead of informal suppliers. Only when this is done can detective control be carried out using reliable records.

Another faced challenge was that some of the selected schools' heads of departments were in the habit of not keeping all the records regarding how the funds released to them were being spent. While the failure to get proper records from informal suppliers is understandable in financial accounting as an acceptable issue of incomplete records (ACCA, 2012), the failure of formal departments to keep proper financial records is not acceptable. It presupposes a deliberate omission, which should not be tolerated. There is therefore need for all heads of departments to keep a proper financial record of all their transactions. The suggested recommendations include the following;

1. All heads of departments of the selected secondary schools and all those in Uganda in general could keep all the records regarding on how they spend the funds released to them in response to their requisitions.
2. The management of the selected schools and all those in Uganda in general could encourage dealing with formal suppliers instead of dealing with the informal suppliers who keep incomplete or no records of their transactions with the schools.

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