

**EFFECTS OF CASH MANAGEMENT PRACTICES ON FINANCIAL  
PERFORMANCE OF PUBLIC SECONDARY SCHOOLS IN**

**PALLISA DISTRICT-UGANDA**

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**2020**

**DECLARATION**

I, OSAKO GILBERT, hereby declare that this research report is my original work and has never been submitted by any researcher or published to any Institution of higher learning for any award.

Sign .....

.....

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**Date**

**APPROVAL**

This is to certify that this research report has been compiled and submitted by **Osako Gilbert** a student of Busitema university registration number BU/UP/2017/361 under my approval as the University supervisor.

**Sign:** .....

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**Date:** .....

## **DEDICATION**

With profound difference and honour, I dedicate this piece of work to my Hero Akiteng Beatrice Margret, My Brothers Ezekiel and Steven, My wife Apio Jane and children Joy and Lillian, Sisters for the great support rendered to me during my academic studies and since my childhood.

I dedicate this research to the staff members of Busitema University.

On a special note i dedicate this research to my supervisor, **Dr. Muzamir Gulebyo Said** for his endless guidance and my lastly, to my friends and fellow researchers at Busitema University specifically Oule George Omoding, Mirembe Rebecca, Nathan without forgetting Rita and Cerina for the corporation and love exhibited during this course.

May the almighty God bless you in your endeavours, Amen!

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## **LIST OF ACRONYMS AND ABBREVIATIONS**

**IAF** Internal audit function

**ROA** Return on Assets

**PSS** Public Secondary Schools

**ICS** Internal Control Systems

**USA** United States of America

**INTOSAI** International Organisation of Supreme Audit Institutions

**LGFAM** Local governments' financial and accounting manual

**COSO** Committee of Sponsoring Organisations

**MOE** Ministry of Education

**SACCOs** Savings and Credit Cooperatives

**BOG** Board of Governors

**PTA** Parents Teachers Association

## **ABSTRACT**

The purpose of this study was to determine the effect of cash management practices on financial performance in Kamuge high school. The study was guided by the following objectives: Effects of cash budgeting, effects of internal control systems and effects of auditing on financial performance of Kamuge high school

The study used a descriptive survey study research design and was conducted using Stratified sampling with a sample of 42 respondents from public secondary school administrators in Pallisa district, the study used primary which was obtained by use of structured questionnaires. After quantitative data was obtained through questionnaires, it was prepared in readiness for analysis by editing, handling blank responses, coding, categorizing and keyed into statistical package for social sciences (SPSS) computer software for analysis. The particular descriptive statistics included frequencies and percentages. Findings revealed cash budgeting has affects the financial performance of schools, findings disclosed that internal control systems significantly influence on financial performance of public secondary schools and The findings from the study assert that, majority of the respondents were dissatisfied with the auditing of schools and therefore recommends schools to keep up to date accounting records since poor record keeping subjects the institution to loss of money and other important information, and this can be done by adopt record keeping systems for example record keeping software which may help in tracking expenses, debts, and creditors, apply for additional funding and save time and accountancy costs.