

Proprietor-Headteacher Power Dynamics in Managing Fees Collection in Kampala Metropolitan Area For-Profit Secondary Schools, Uganda.

Aminah Mukasa^{*1}, Badru Musisi², Betty Akullu Ezati³

^{1,2,3}Department of Foundations & Curriculum Studies, School of Education, College of Education & External Studies, Makerere University, Box 7062 Kampala Uganda

ABSTRACT: This study explored the power dynamics between for-profit secondary school proprietors and headteachers in managing school fees collection. Focus was on determining fee structure, collecting fees, and negotiating fees payment terms with parents. The study was a qualitative case study by design, guided by the constructivist paradigm. It was conducted in six schools in Kampala Metropolitan Area. Two schools charge high fees, two charge moderate fees, and two charge low fees. Data was collected using semi-structured interviews from 12 participants; one proprietor and one headteacher from each school. Results show that five out of the six proprietors exercise exclusive powers to determine the fee structure. Headteachers collect fees and negotiate fees payment terms with parents, though cases of proprietor interference were reported in the two areas. Thus, whereas headteachers are the accounting officers, proprietors do not permit the latter to exercise their full powers manage school finances. We recommend that government ensures that proprietors respect school ownership and management boundaries to let headteachers exercise their power as the statutory accounting officers.

KEYWORDS School fees collection management, for-profit schools, power dynamics, school proprietors, headteachers

1. INTRODUCTION

From the 1990s going forward, Government of Uganda (GoU) adopted a market liberalism agenda thereby shifting its stance from tolerating non-state education institutions, to active encouragement (ActionAid (2019; Musisi, 2013). The Constitution of Uganda (1995) granted entrepreneurs freedom to establish and operate schools, subject to compliance with education laws (Nakiryowa, 2019; Mawanda, 2017). The Medium-term Competitive Strategy Profile 2000-2005 presaged that failure to attain a critical mass of private investment in secondary education would slow down Uganda's economic growth (Ministry of Finance Planning & Economic Development, 2000). The Education Sector Investment Plan (ESIP) pursued public-private partnership in the provision of education, as one of its policy thrusts (Ministry of Education & Sports -MoES, 2000).

The Secondary Education Department presaged that a strong and vibrant competitive private sector would provide a major stimulus to improved management and efficiency in all schools (Bennel & Sayed, 2002). Thus, GoU relaxed control and restraints hitherto exerted on non-state education institutions, which led to unprecedented explosion of for-profit education institutions in the country (Musisi, 2013). In response, GoU instituted a legal and regulatory framework to govern education providers at each level of education (GoU-Education Act 2008; MoES, 2015, MoES, 2017). The regulatory framework draws clear boundaries between school ownership, governance, and management, and forbids school owners or proprietors to head schools they own. So, every must employ a qualified headteacher to manage the school (MoES, 2015; GoU-Education Act 2008).

Besides, the regulatory framework assigns headteachers powers of chief executive and accounting officers in for-profit schools, as well as stipulating the powers and mandate of school proprietors and governing bodies, with regard to managing school finances (GoU-Education Act, 2008, GoU-Local Governments Act, 2007). Anecdotal evidence, however, suggests that the need to balance educational aspirations with business realities tempts proprietors to cross school ownership-management boundaries (Mawanda, 2017). Proprietors are alleged to commandeer some of the headteachers' powers of managing school finances. Thus, the need to empirically determine the proprietor-headteacher power dynamics in managing school fees collection in Kampala Metropolitan Area (KMA) for-profit secondary schools.

2. STATEMENT OF THE PROBLEM

The retrospective cost of establishing schools in Uganda is massive due to the design requirements of classrooms and administration blocks, boarding, sanitary, laboratory, catering, and sports facilities etc (UNESCO, 2020; MoES, 2015). Proprietors hold the biggest

Proprietor-Headteacher Power Dynamics in Managing Fees Collection in Kampala Metropolitan Area For-Profit Secondary Schools, Uganda.

stake in this investment, and are under pressure to balance the schools' educational aspirations with the business realities (ActionAid, 2019). Apparently, proprietors don't consider themselves accountable to headteachers, because the former own the schools. Thus, the pursuit of business interests may tempt proprietors to circumvent financial management regulatory guidelines UNESCO, 2020; MoES, 2015. Whereas proprietors are inclined to minimize operating costs to maximize profits, headteachers are inclined to maximize expenditure to improve and sustain learning achievements. However, the apparent goal conflict and its implications are not clearly investigated.

Research Questions

1. How do KMA for-profit secondary school proprietors and headteachers exercise their power to determine the school fee structure?
2. How do KMA for-profit secondary school proprietors and headteachers exercise their power to collect school fees?
3. How do KMA for-profit secondary school proprietors and headteachers exercise their power to negotiate fees payment terms with parents?

3. METHODOLOGY

This is a multiple case study (Yin, 2014) of six for-profit schools selected from KMA, basing on the socio-economic status of the households they serve. February SS & March SS are High Fee Proprietary Schools (HFPS), patronized by high income households; July SS & August SS are Medium Fee Proprietary Schools (MFPS), patronized by medium income households; and November SS & December SS, are Low Fee Proprietary Schools (LFPS), patronized by low-income households. This selection approach was meant to determine the prevalence of the problem across the three categories of for-profit secondary schools in KMA, to bolster the theoretical generalization of the study (Maxwell, 2013). One school proprietor and one headteacher was selected from each school, making a total of 12 participants. Data was collected using face-to-face interviews with the 12 participants at their respective schools. Each interview session lasted at least 60 minutes and was audio-recorded, with permission from participants. Data analysis involved transcription of audio recordings, analysis of the transcribed content, followed by coding, theme development. The three themes are the power to: (i) Determine the fee structure (ii) Collect fees (iii) Negotiate fees payment terms with parents.

4. THEORETICAL FRAMEWORK

The study was guided by Jensen and Meckling's (1976) principal-agency theory that explains the dilemma associated with contracts/agency between the principal and the agent. In this study, the principals are the proprietors and the agents are the headteachers. The former hires the latter to manage for-profit secondary schools. The agent is contracted to do the work, with the expectation that he/she will work in the best interests of the principal (Kivistö and Zalyevska, 2015). The agency problem arises when the principal's and agent's interests are not aligned, leading to the problem of goal conflict. In other words, proprietors hire headteachers to manage the school, because the law does not allow proprietors to manage their own schools. Proprietors fund schools and set the schools' vision, mission, and goals, while headteachers manage the schools for the mutual benefit of the two parties (Lane & Kivistö, 2008). In keeping with the theory, the agency problem arises when the proprietors' goal of profit maximization motivates them to minimize operating costs, while the headteachers' goal of learning achievement maximization motivates them to maximize operating costs. The subsequent goal conflict impacts on the proprietor-headteacher power dynamics in managing school fees collection in KMA for-profit secondary schools.

5. LITERATURE REVIEW

School fees refer to the amount of money paid to school for services rendered to learners (Lujum, 2019). Managing school fees collection is the process of determining the fee structure, notifying parents about the fees structure and method of payment, collecting fees, negotiating fees payment terms with parents, offering fees discounts/bursaries, reminding parents to clear fees, and as a last resort sending fees defaulters home to clear the fees (Härmä, 2021). Effective and efficient management of fees collection ensures that schools have resources they need to maximize students' learning achievement (Mestry, 2020). For some schools, particularly Uganda's for-profit schools, fees are a major, if not the only source of revenue (Team Varthana. 2023; Tomusange, Muweesi, and Kyagaba, 2021).

A national survey done by UK Accounting (2024) on school funding established that in the realm of non-state education sector, schools rely heavily on timely collection of fees to ensure smooth functioning of their operations. Efficient fee collection not only contributes to the financial stability of the school, but also fosters a sense of responsibility and accountability to parents and students. Mestry (2020) advises that mastering the art of school fee collection is not only very paramount, but it also requires a strategic approach, effective communication, and implementation of streamlined processes. One of the key reasons why school fee collection is of utmost importance is that it directly impacts the financial sustainability of the school (The Guardian Aug 29, 2024).

Proprietor-Headteacher Power Dynamics in Managing Fees Collection in Kampala Metropolitan Area For-Profit Secondary Schools, Uganda.

Byabato (2022) concurs that without a steady flow of funds, private schools struggle to pay staff salaries, maintain infrastructure, or invest in educational resources. This obligates headteachers and proprietors to adopt strategies that ensure timely collection of fees, that as established by Morogo, Kiprop, and Too (2018), cultivates a sense of responsibility and accountability in parents and students. Parents who witness smooth functioning of fee collection processes, are more likely to perceive the school as organized and professional (UK Accounting, 2024). This literature, however, does not illuminate how school proprietors and headteachers exercise their school fees collection management powers to ensure timely collection of fees.

As accounting officers, headteachers often face challenges in managing fees collection. Lujum (2019), established that parents delay to pay fees due to financial constraints, leading to irregular cash flow for schools and accumulated outstanding fees balances over time. Morogo, Kiprop and Too (2018) show how this makes it challenging for schools to recover complete fee amount. Musungu, Oseno & Rutto (2023) highlight inadequate communication between parents and school management that results in misunderstandings and delays in fee collection, as well as introducing new fee collection methods that face resistance from parents. Amidst all these challenges, however, school owners exert pressure on headteachers to collect overdue fees, which creates power dynamics that the above scholars did not investigate.

UK Accounting (2024) and Team Varthana (2023) suggest strategies that for-profit school proprietors and management can use to enhance effective and efficient management of fees collection as: (i) Automated fees payment systems to streamline fee collection by reducing administrative tasks, minimizing errors, and improve overall efficiency. (ii) Clear communication of fee structures to parents to provide information about fees, due dates, potential penalties or discounts to minimize confusion and prevent payment delays and disputes. (iii) Sending timely reminders and notifications to improve school fees collection. (iv). Offering incentives to early payment (v) Provision of clear and concise invoices with all necessary details prevents confusion and facilitates prompt payments. (vi) An efficient debt collection process for parents who cannot pay in time.

Eppolito (2023), however, emphasizes the need to strike a balance between collecting debts and maintaining positive customer relationships. They also suggest continuous monitoring and analysis of fee collection process to identify areas of improvement. Regular review of key metrics such as collection rates, average collection time, and customer feedback help to identify bottlenecks and implement necessary changes. This could include process automation, staff training, and customer communication improvements (UK Accounting, 2024; Eppolito, 2023; Byabato, 2022). Ayra (2023) and Eppolito (2023) give maintaining accurate fees records and reporting, as another key enabler of effective management of fees collection. This ensures transparency, financial compliance, and making informed decisions.

Eppolito (2023) urges headteachers to use software to ensure accuracy and consistency by capturing students' names, date of service, fee type, amount charged, and any applicable discounts or additional charges. This provides a comprehensive view of the fees charged and aids in accurate reporting. Performing regular reconciliations of fees collected with recorded data helps to identify any discrepancies or missed fees and allows for prompt action to rectify them. Byabato (2022) advise schools to keep a well-organized and easily accessible record-keeping system as well as reviewing and updating their fee structure periodically to account for changes in services and other students' requirements. Though informative, however, this literature does not stipulate how school proprietors and headteachers exercise their power to determine fee structures, collect fees, and negotiate payment modalities with parents.

Thus, effective management of fees collection improves communication with parents, ensures financial stability for schools, maintains accurate records, and promotes continuous professional development as key components of successful fees collection (Jumping Fox Software, 2024; Mestry, 2020). With these strategies in place, headteachers and proprietors can navigate the intricacies of fees collection management with subtlety, which contributes to overall growth and success of schools. Nevertheless, the reviewed literature on managing school fees selection, though not exhaustive, is largely silent about proprietor-headteacher power dynamics in managing fees collection, particularly in for-profit schools.

6. RESULTS

The study investigated how proprietors and headteachers exercise their power of managing school fees collection in six for-profit schools, code named February SS & March SS as HFPS, July SS & August as MFPS, and November SS & December SS as LFPS. Data was collected from proprietors and headteachers, codenamed Pt for proprietor and Ht for headteacher. Table 1 depicts three themes derived from data analysis namely the power to: (i) Determine the fee structure (ii) Collect fees (iii) Negotiate fees payment terms with parents.

Table 1: Proprietor & headteacher exercise of fees collection management powers

Proprietary Schools	Feb SS		Mar SS		July SS		Aug SS		Nov SS		Dec SS	
Participants	Pt	Ht	Pt	Ht	Pt	Ht	Pt	Ht	Pt	Ht	Pt	Ht
-Determining Fee Structure	Y	N	Y	N	Y	N	Y	N	Y	N	Y	Y
-Collecting School Fees	N	Y	N	Y	N	Y	N	Y	Y	Y	N	Y

Proprietor-Headteacher Power Dynamics in Managing Fees Collection in Kampala Metropolitan Area For-Profit Secondary Schools, Uganda.

-Negotiating Fees Payment Terms with Parents	N	Y	N	Y	N	Y	Y	Y	Y	Y	N	Y
--	---	---	---	---	---	---	---	---	---	---	---	---

Source: Primary Data Pt= Proprietor, Ht= Headteacher, Y= Yes, N= No

Power to Determine the fee structure

Table 1 shows that five out of six proprietors hold the power to determine the school fee structure. Only one LFPS headteacher shares the power to determine the fee structure with the proprietor, because the latter, a seasoned business man, acquired the school during Covid-19 crisis, and has no experience in running schools, and relies on the former to run the school. Otherwise, the rest of the headteachers do not determine fee structure. When asked why not, a proprietor observed;

“.... this is one decision that requires careful consideration.... of course, we do serious benchmarking and research...the headteacher participates in this benchmarking in similar schools.... but the final decision is ours as the school owners not the headteacher or the governing board.” (Proprietor, February SS). Another proprietor concurred;

“.... School fees are set by us as the owners of this school...we bear the school’s vision and the school’s needs dictate the fees we charge.... the power to revise and change the fees rests with us, depending on the cost of living. you can’t delegate such responsibility to the headteacher, when you know that the school’s survival depends on fees... (Proprietor, August SS).

When reminded that headteachers, as the accounting officers, should be part of this decision, proprietors were dismissive in their responses. The logic was that the way private schools manage their finances is and should be different from that of government schools. School fees are the life line of proprietary schools, and for that matter, determining fees is the proprietors’ responsibility, not the headteachers’.

All but one headteacher confirmed that they have no powers to determine the fee structure, as one observed;

I have no say whatsoever in setting the fees, the school owners do...like this term, they increased fees from Shs. 1,600, 000 to Shs. 1,750,000 without even involving me.... now, parents come to me complaining about the increment...they don’t know that I had nothing to do with it.... I simply refer the noisiest parents to the resident director, much as he does not like it... (Headteacher, July SS).

At December. SS, however, the proprietor consults the headteacher on fees matters, because the former relies on the latter’s experience and expertise. Apparently, there is a spirit of mutual trust between the two that engenders a good working relationship. The proprietor had this to say;

.... my headteacher is a man of integrity and a key pillar in this school. My wife and I own the school but we are new in this business...I thank God we have a very reliable and trusted headteacher who gives us good advice in everything.... he takes lead in determining the school fees... we agreed that the fees be kept low enough not to scare away parents (Proprietor, December SS).

This suggests that the headteacher’s power to determine fees at December SS is more out of necessity, on the proprietor’s part, than it is out of consideration that the former is the statutory accounting officer. Thus, results show that five headteachers do not have powers to determine the fee structure for the schools they head. Proprietors exert their power, as school owners, to undermine headteachers’ powers in this regard. The headteachers feel disempowered since this undermines their authority, as the schools’ statutory accounting officers.

Power to Collect Fees

Table 1 shows that all six headteachers do collect school fees without interference from proprietors, except the headteacher November SS, whose proprietor interferes in fees collection. All proprietors believe that fees collection is the headteachers’ responsibility. One proprietor summarized it all; “... fees collection is done by the headteacher and his team... he works with the school bursar’s office to ensure that all students pay in time...school fees collection is not a big challenge here because the headteacher knows what to do...” (Proprietor, February SS).

Another proprietor agreed that it is the headteachers’ responsibility to collect fees and that it is her responsibility to ensure that students pay to enable the school to function well. “...it is her duty and we urge her to collect fees in time to permit smooth function of the school...” (Proprietor, August SS). The proprietor who participates in fees collection reasoned;

Proprietor-Headteacher Power Dynamics in Managing Fees Collection in Kampala Metropolitan Area For-Profit Secondary Schools, Uganda.

“.... the headteacher is in charge of fees collection, but sometimes I have to come in to remind parents to pay fees balance because the headteacher is very lenient with parents...some of them pay in the bank and some send the money to my phone.... I obtain a list of fees defaulters and then contact their parents myself... (Proprietor, November SSH).

All headteachers confirmed that they are in charge of fees collection. Three headteachers have fees collection committees that facilitate effective fees collection. “...sure, I am in charge of fees collection.... I have a fees committee in place that I work with to ensure that parents clear fees in time.... more often than not, we meet our target. (Headteacher, March SS). The two LFPS headteachers reported challenges in fees collection due to inability of parents to pay fees in time. The headteacher November SS raised concern over the proprietor’s meddling in her fees collection duties; “... our parents are poor but they pay in small bits until they clear, however, the director often sends students home to collect fees, including those, whose parents’ have payment arrangements with me....” (Headteacher, November SS). When asked how she deals with that, she resignedly observed:

He (proprietor) can be unreasonable, especially when he needs money....one time he asked me to lie to parents that their children had an emergency at school, so that when they rush to school, I would ask them to clear the fees balance.....when I refused to comply, he ordered the school bursar to send home all fee defaulters... he uses such opportunities to collect fees directly from parents that he ends up using for his personal expenses... (Headteacher, November SS).

Thus, results show that headteachers exercise their power to collect school fees, which typifies proprietors respecting the boundaries and responsibility of headteachers to play their role as accounting officers. In the school where the proprietor interferes in fees collection, the headteacher feels frustrated and disempowered because it undermines her power as the accounting officer.

Power to Negotiate Fees Payment Terms

Table 1 shows that four headteachers are fully in charge of negotiating fees payment modalities with parents, while two headteachers share this responsibility with proprietors. The four proprietors believe this is an extension of the headteachers’ fees collection duties. The four schools have clear fees payment guidelines and thus, proprietors have no business interfacing with parents on this matter.

“The school policy is clear.... all students have to pay fees in the specified time frame, which leaves no room for a negotiated settlement with parents.... however, I know that once in a while, some parents face financial challenges, and in case there is need, the headteacher handles that because it is part of her school fees collection mandate....” (Proprietor, March SS).

Proprietors for August SS and November SS who participate in negotiating fees payment modalities with parents think that it prudent to support and guide headteachers in handling difficult parents. In most cases the two proprietors deal with parents that are known to them personally, which renders headteachers feel powerless in the eyes of these parents. “.... the headteacher negotiates with some parents to agree on a payment plan.... but some parents are difficult when it comes to money...that is when I come in to give him support to make parents meet their end of the bargain.... (Proprietor, Nov. SS).

The second proprietor admitted that he plays a big role in these negotiations, especially with parents who are his acquaintances. The proprietor has serious trust issues too, with the headteacher on financial matters “..... some parents, especially those who know me personally, feel more comfortable dealing with me directly.... some think the headteacher is not very fair to them... (Proprietor, August SS). When asked why not leave the headteacher to deal with all parents, he had this to say;

That is not how things work in private schools.... there are many parents whose children are here because the parents know me, and some are my business associates.... since the headteacher does not know all of them, sometimes he treats them like ordinary parents...so they are more comfortable dealing with me. Secondly, the headteacher’s influence in parents need to be checked, especially in matters concerning money...as the director, I need to keep my eyes and ears open.... (Proprietor, August SS).

The four headteachers agreed that they routinely deal with parents who are in fees payment distress. “...we normally don’t allow students with outstanding fees balance in school, but sometimes I use my discretion to accommodate parents who approach me for help, much as this does not happen very often....” (Headteacher, Feb SS). Another headteacher takes pride in the way he uses his powers to manage the school’s fees payment modalities thus:

Since most of our parents are low income, I designed a fees payment plan that fits their situation, and more often than not, they clear the fees because the payment mechanism is user friendly. We encourage them to deposit whatever small money

Proprietor-Headteacher Power Dynamics in Managing Fees Collection in Kampala Metropolitan Area For-Profit Secondary Schools, Uganda.

they can on the school's mobile money number...the bursar keeps the records well...in the end everybody is happy (Headteacher, December SS).

Headteachers, whose proprietors interfere in fees payment negotiations, expressed concern that some parents take this advantage to disrespect headteachers. "... parents who deal with the director directly disrespect me because they know that my powers to enforce fees payment can be overruled by the director..." (Headteacher, August, SS). The second headteacher reported that every time he sends fees defaulters home, parents who know the proprietor call her to express their disdain.

I know that giving parents a user-friendly fees payment plan improves the school-customer relationship, but some parents go direct to the director to seek fees payment favours... sometimes he does not inform me about such cases. So, when I remind such parents to clear fees or when we send their children home to collect fees, the parents confront me, demanding to know if the school belongs to me, or whether I have more power than the school owner...it is very frustrating (Headteacher, November SS).

So, in all but two schools, the full powers to manage fees paying modalities with parents, rest with headteachers, which signifies respect for the headteachers' boundaries, as accounting officers. In the two schools where proprietors participate in fees payment negotiations, headteachers feel disempowered before parents who secure concessions from proprietors. This undermines the headteachers' power as the accounting officers.

Cross-case analysis demonstrates a pattern of proprietor-headteacher power dynamics in managing school fees collection in HFPS, MFPS, and LFPS. For determining the fee structure, all but one LFPS headteacher don't have that power, except one headteacher whose proprietor needs his help.

For fees collection, all six headteachers exercise their full powers, as the accounting officers, save one LFPS headteacher, whose proprietor lacks financial management etiquette. Finally, all six headteachers exercise their powers to negotiate fees payment modalities with parents, save two proprietors one for MFPS and another for LFPS, who participate in the negotiations. This implies that the proprietor-headteacher power dynamics in managing fees collection across the six schools show a pattern along the three parameters. The break in this pattern can be explained by each school's financial management circumstances.

7. DISCUSSION

Results show a pattern of proprietor and headteacher power exercise. While five out of six headteachers have no power to determine school fee structure, all six headteachers exercise their power to collect school fees and negotiate fees payment modalities with parents. The break in this pattern, in cases where some proprietors participate in fees collection and negotiating payment terms is context specific. This, indicates that headteachers do exercise their powers in all but setting fees structures.

The results are consistent with Nakiryowa's (2019) and Nsubuga's (2016) study on management of private schools that established that school owners tend to supplant the headteachers' powers by assuming the role of school CEO, including cutting school budgets and hiking school fees. Similarly, Mestry (2003) established that headteachers are under tremendous pressure to manage school fees collection. Musongo, Oseno & Rutto (2023) concur that as accounting officers responsible for fee collection in schools, headteachers often encounter various challenges in their operations. The challenges include proprietor interference in fees collection and payment terms negotiation as established in this study.

With regard to determining fee structure, Ayra, (2023) and Byabato (2022) consider it helpful for schools to review and update the fee structure periodically, to account for changes in services and other students' requirements. In this study, however, proprietors do not involve headteachers in determining the fee structure. In one MFPS, school owners increased the fees without giving parents adequate notice. The headteacher was overwhelmed by parents' complaints about the fee hike, yet she was not a party to that decision. Yet research underscores the importance of communicating fee structure to parents to eliminate any confusion (Mestry 2020; Mohamed & Omar, 2016). It also ensures that everyone is aware of the fees they are expected to pay. Ayra (2023) and Byabato (2022) agree that inadequate communication can result in misunderstandings and delays in fee collection, as is the case in at least two schools in this study.

In addition, results show that in three schools, one MFPS and two LFPS, parents accumulate outstanding balances over time, making it challenging for headteachers to recover the complete fee amount. In two schools, one MFPS and another LFPS, the proprietors are often so hard on headteachers to recover outstanding fees balance. One proprietor faulted the headteacher for being soft on fees defaulters, while the headteachers fault proprietor for interfering in their work. Similarly, Lujum (2019) that parents delay to pay fees due to financial constraints, leading to irregular cash flow for schools and accumulated outstanding fees balances over time. Morogo, Kiprop and Too (2018) show how this makes it a problem for headteachers to recover complete fee amount. Thomas (2024)

Proprietor-Headteacher Power Dynamics in Managing Fees Collection in Kampala Metropolitan Area For-Profit Secondary Schools, Uganda.

and Osei & Ahuren (2021) take inadequate communication between parents and school management that results in misunderstandings and delays in fee collection.

Furthermore, miscoordination in fees collection management is another problem that was evident in two schools in this study. Proprietors communicate directly with parents about fees payment modalities behind the headteachers back, which puts the latter in an awkward position. Peuka (2023) argues that fees collection is a major issue for school owners when over 40% of parents do not pay fees promptly. This was the case in the two LFPS in this study. Schoolcues (2024) considers it a herculean task faced by many school managers as they struggle to maintain enrollment at the same time. Attempts by the proprietor and headteacher to strike this balance is affecting budget control and financial growth in LFPS that operates on budget deficits and debts.

Results show that in one LFPS, the proprietor collect fees from parents and uses for his own personal expenditure without proper recording and accountability. This militates against Ayra's (2023) and Eppolito's (2023) and EDVES digital solutions (2022) that advise that maintaining accurate fees records and reporting to ensure transparency, financial compliance, and making informed decisions. To this effect, the S.A.F.E—Standards, Affordability, Flexible, Efficiency, approach (Thomas, 2024). can help proprietary schools gain control and success in school fees collection management.

Finally, in one LFPS, the proprietor permits the headteacher to participate in determining the fee structure, collect fees, negotiate fees payment modalities with parents, and award bursaries and fees discounts. The proprietor expressed satisfaction with the headteacher's performance, that has increased the number of students from 67 to over 300 in two years. This position is consistent with UK Accounting's (2024) and Eppolito's (2023) observation that streamlining school fee collection process is crucial for private schools that rely on consistent revenue streams. By implementing effective fees collection strategies, schools do not only improve cash flow, but also enhance customer satisfaction (The Guardian, 2024; Byabato, 2022).

8. CONCLUSIONS

In conclusion, headteachers do not have powers to determine the fee structure, instead, proprietors use their school ownership powers to undermine the headteachers powers to do so. However, headteachers exercise their power to collect school fees and negotiate fees payment terms, much as some proprietors were reported to interfere in fees collection and negotiating fees payment modalities.

9. RECOMMENDATIONS

We recommend that since for-profit schools rely heavily on timely collection of fees to ensure smooth execution of their operations, effective and efficient management of fee collection not only contributes to the schools' financial stability, but also fosters a sense of responsibility and accountability to parents and students. Accordingly, proprietors and headteachers need to exercise their powers in a way that maximize school fees collection. This can be achieved by promoting effective communication and implementation of streamlined fees collection processes. Secondly, proprietors need to respect headteachers' boundaries in managing fees collection. This is likely to ensure timely and steady fees collection, leading to the financial sustainability schools need to pay salaries, maintain infrastructure, pay taxes, and invest in more in overall school development.

REFERENCES

- 1) ActionAid (2019). Multi-country research on private education in compliance with the right to education. A study of Ghana, Kenya and Uganda. https://actionaid.org/sites/default/files/publications/20research_1.pdf
- 2) Ayra, M. (2023) [Blog] How to Collect Fees from Students? June 1, <https://yuran.my/how-to-collect-fees-from-students>
- 3) Bennel, P. and Sayed, Y. (2002). Improving the Management and Internal Efficiency of Post-Primary Education and Training in Uganda; MOES
- 4) Byabato F. F. (2022). Developing Online School Fees Payment System Based on Cloud Computing with Authentication Scheme: A Case Study of Nobo College of Pharmacy in Tanzania. A Master's Dissertation Submitted to Kampala International University in Uganda.
- 5) EDVES digital solutions (October 6, 2022). Practical Tips on School Fees Collection and Financial Management. <https://www.edves.net/blog/tips-on-school-fees-collection-and-financial-management>
- 6) Eppolito, B. (2023). [Blog] Five Ways to Increase Your School's Tuition Collection Rates <https://www.finalsite.com/blog/p/~board/b/post/5-ways-to-increase-your-schools-tuition-collection-rates>
- 7) Government of Uganda (2007). The Local Governments Act, Cap 243. – The Local Governments Financial and Accounting Regulations 2007
- 8) Government of Uganda (2008). The Education (Pre-Primary, Primary and Post-Primary) Act, 2008 Acts Supplement to The Uganda Gazette No. 44 Volume CI dated 29th August. UPPC, Entebbe, by Order of the Government.
- 9) Härmä, J (2021). Low-fee Private Schooling and Poverty in Developing Countries (Bloomsbury Academic, National Center for the Study of Privatization in Education Teachers College, Columbia University.

Proprietor-Headteacher Power Dynamics in Managing Fees Collection in Kampala Metropolitan Area For-Profit Secondary Schools, Uganda.

- 10) Jensen, M.C. and Meckling, W.H. (1976) Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3, 305-360.
- 11) Jumping Fox Software (Oct 28, 2024). [Blog] What You Need to Know for Successful School Fee Collections. <https://www.jumpingfoxsoftware.com/post/what-you-need-to-know-for-successful-school-fee-collections>.
- 12) Kivistö, J and Zalyevska, I (2015). Agency Theory as a Framework for Higher Education Governance. *The Palgrave International Handbook of Higher Education Policy and Governance*.
https://www.researchgate.net/publication/282151432_Agency_Theory_as_a_Framework_for_Higher_Education_Governance
- 13) Lane, J. E., & Kivistö, J. A. (2008). Interests, Information, and Incentives in Higher Education: Principal-Agent Theory and Its Potential Applications to the Study of Higher Education
- 14) Lujum D. (2019). Parents' Late Payment of School Fees and its Implication for the operation of Secondary schools; A Case Study of Selected Secondary Schools in Entebbe. Municipality, Wakiso District, Central Uganda. Kampala International University
- 15) Mawanda, P. (2017). Ministry Directs Private Schools to Establish Functional Boards. 8 November URN News.
- 16) Maxwell J. A. (2013). *Qualitative Research Design: An Interactive Approach (Applied Social Research Methods)* Second Edition, SAGE Publications, Inc
- 17) Mestry, R. (2020). The effective and efficient management of school fees: Implications for the provision of quality education *South African Journal of Education*, Volume 40, Number 4, November 1 Art. #2052, 10 pages,
<https://doi.org/10.15700/saje.v40n4a2052>.
- 18) Ministry of Education & Sports, (2000). Education Investment Plan Joint Review 3-14 April, Final Aide-Mémoire, MOES, Kampala.
- 19) Ministry of Education and Sports (2014). Guidelines for establishing, licensing, registering and classification of private schools/institutions in Uganda. Private Schools and Institutions Department (PSID)
- 20) Ministry of Education and Sports (2015). Guidelines for Establishing, Licensing, Registering and Classification of Private Schools/Institutions in Uganda; Private Schools and Institutions Department, The Republic of Uganda.
- 21) Ministry of Finance Planning & Economic Development (2000). Medium-Term Competitive Strategy for the Private Sector (2000-2005) Making Institutional Support Private Sector Growth-Kampala
- 22) Mohamed, A.N. & Omar, N. (2016). Effects of Cash Management on Financial Performance of Private Secondary Schools in Mugadishu-Somalia. *International Journal of Research and Development*, 2(9), 89-107.
- 23) Morogo M., Kiprop, and Too, F (2018). Impact of Non-Payment of School Levies by Parents on Secondary School Programmes and Projects in Ainabkoi Sub County, Uasin-Gishu County, Kenya. *British Journal of Education* Vol.6, No.7, pp.108-122, July
- 24) Musisi B (2013). The pedagogical ramifications of Uganda's competitive secondary education market. A Case of Proprietary Schools in Central Uganda. PhD Dissertation, School of Education, Makerere University (Unpublished)
- 25) Musungu, I.G.D, Oseno, B. & Rutto, R. (2023). Critical Analysis of School Fee Collection Strategies and Financial Accountability in Public Secondary Schools in Kenya. *International Journal of Finance & Banking Studies* 12 (2) (2023) 22-31
- 26) Nakiryowa A. (2019). Private School Leadership Challenges in Wobulenzi Town Council Luwero District 2011-2015. Dissertation for a Masters' Degree in Educational Leadership, Walsh University (Unpublished)
- 27) Namwanje, S. (2024). Uganda: Government Praises Private Schools, Pledges More Support. NilePost News, 4 December.
- 28) Osei1, M. & Ahuren, R. A. (2021). Financial Methods of Fees Payment in Academic Institutions: A Case of Takoradi Technical University. *OSR Journal of Economics and Finance (IOSR-JEF)* e-ISSN: 2321-5933, p-ISSN: 2321-5925. Volume 12, Issue 4 Ser. VII (Jul. –Aug), PP 37-43 www.iosrjournals.org
- 29) Peuka, J.P.G. (2023). Banks and schools more easily collect school fees from parents on Eska (XSchoolPay) Corporate Marketing (French-English) Yaoundé, Centre, Cameroon, Aug. 29,
- 30) Schoolcues (2024). [Blog] Your School Connector. Six School Fee Collection Tips to Save Your School Massive Time & Effort <https://www.schoolcues.com/blog/6-school-fee-collection-tips-to-save-your-school-massive-time-effort/>
- 31) Team Varthana (January 31, 2023) [Blog]. Five ways to improve school fee collection. <https://varthana.com/school/5-ways-to-improve-school-fee-collections/>.
- 32) The Guardian (2024). Late payment of school fees and its effects on academic, social development of a child. Guardian Correspondent. The Guardian 08:05 AM Aug 29.
- 33) Thomas, J. (Feb 2, 2024). Selecting the Perfect Student Fees Management System for Your College: What You Should Consider. <https://jessica-38866.medium.com/selecting-the-perfect-student-fees-management-system-for-your-college-what-you-should-consider-03a94ca27b5b>

Proprietor-Headteacher Power Dynamics in Managing Fees Collection in Kampala Metropolitan Area For-Profit Secondary Schools, Uganda.

- 34) UK Accounting, (2024). [Blog]. The Importance of Effective School Fee Collection Jul 10.
<https://sterlinxglobal.com/effective-school-fee-collection-strategies/>
- 35) UNESCO (2020). Non-state Actors in Education. <https://education-profiles.org/sub-saharan-africa/uganda/~non-state-actors-in-education>
- 36) Yin, R. K. (2014). Case study research: Design and Methods (5th ed.). Thousand Oaks, CA: Sage Publications.



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.