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The Effectiveness of Stakeholder Involvement in Managing Financial Resources of Public Secondary Schools: A Case Study of Mzilikazi District in Bulawayo Metropolitan Province

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Abstract: This study was to investigate the effectiveness of stakeholder involvement in the management of financial resources in public secondary schools in Mzilikazi district of Bulawayo Metropolitan Province. As a guide in setting the course for the investigation the sub problems of the study focused on sources of income in schools, systems put in place for the control and management of financial resources, qualities of effective stakeholders in financial management and the challenges and solutions to financial management. The research sought to establish the effectiveness of stakeholder involvement in managing financial resources in public secondary schools. The target population was 22 public secondary schools in Mzilikazi District and all the members that formed the school interim finance committee. A sample of 4 schools and its committee members were studied. In this study, the researcher opted for a case study approach because of its depth in focus. Questionnaires and the interviews were used to collect data which was later put into tables for analysis. Descriptive statements were also used. It was established in this study that financial resources in schools were inadequate due to their sources. As a result, stakeholders in financial management were negatively affected. The study also concluded that role conflicts, priority settings and lack of financial management background affected the management of school financial resources by relevant stakeholders.

Keywords: Stakeholder involvement financial management.

INTRODUCTION

After independence the government of Zimbabwe embarked on a rapid education expansion programme. This was in a bid to address the inequalities that existed in the education system during the colonial era. This move created significant pressure on the national budget. There was urgent need, to come up with cost recovery measures that would address the strain to the national budget. The establishment of School Development Associations in government schools was based on section 62 of the education act, 1987 amended [1]. This act incorporated parents in the financial management of public schools. It also implied the government could not sustain the provision of education alone in Zimbabwe. Communities working together with the schools needed to generate their own financial resources to bridge the gap and to ensure smooth running of public schools.

To ensure effective implementation of this policy there was need to come up with statutory instruments that spelt out the process, to ensure uniformity in public schools financial management. Hadebe *et a*l. [2] mention that the relevant statutory instruments 87 of 1992 and 379 of 1998 provide a legal framework that clearly defines the composition of S.D.Cs and S.D.As and their authority and responsibility as regards to the administration of schools. Government schools elect a School Development Association committee as per the provisions of Statutory Instrument 379 of 1998, as amended.

The executive committee is made up of a minimum of seven elected members or a maximum of eleven elected members. The treasurer of the committee is chosen from amongst the elected members. The head and the deputy head are ex-officio members of the committee. The other office bearers are allocated to posts at the first sitting of the members elected by the general assembly of parents.

This decentralisation process paved way for local school stakeholders to take an active role in school financial management and to come up with strategies and decisions that would benefit the schools, in various spheres. This was earmarked at enhancing the teaching and learning process and the general provision of services at school level. Mupindu [3] confirms that; the government decentralised its control and running of schools to communities and handed over the control and running of all government school to local authorities by January 2000.

For this decision to be implemented, all cash inflows from tuition and school levies were to be retained by government schools. The government schools are guided in the main, by legislation stipulated in the constitution of Zimbabwe, the Education act 1987 as amended which spells out in greater detail how parental involvement should be regulated. Retention of school fees and levies meant that schools had cash readily available to meet the daily financial obligations. This however, relied heavily on the parents' ability to pay on time, so that there is cash to meet the financial obligations of the schools. Most government secondary schools in Mzilikazi district are former group B schools. Some have the necessary infrastructure that was inherited from the former colonisers and some schools are fairly new and do not have such infrastructure. Before the decentralisation process, the Ministry of public construction used to maintain these structures.

Since the inception of the cost recovery measure, it appears that some public schools have made tremendous strides in the provision and maintenance of the required infrastructure and the general services at school level while some schools are still lagging behind in this respect. Could this be as a result of insufficient funds levied, bad debts as parents fail to pay the stipulated fees, mismanagement of funds, financial literacy of the stakeholders or role conflict between school heads, and the S.D.A committees in place? This scenario prompted the researcher to investigate the effectiveness of stakeholder involvement in managing the financial resources of public secondary schools in Mzilikazi district of the Bulawayo Metropolitan Province.

REVIEW OF RELATED LITERATURE

Stakeholder involvement in the financial management of various education institutions is a topic of growing interest in many countries, Zimbabwe included. This chapter explores what different authors have documented about stakeholder participation in managing the financial resources of public schools in different countries. The key terms shall be contextualised prior to exploring the concept of community financing, its merits and demerits. Financial resources of public schools and how they are controlled and managed shall be identified and examined respectively. In conclusion challenges encountered by stakeholders in school governance are highlighted and where possible the solutions to the challenges mentioned.

Stakeholder Involvement

The concept of stakeholder involvement is not new. According to Hitt, Freeman and Harrison [4] "the use of term stakeholder emerged in 1960s from the pioneering work at Stanford Research Institute."

This period denotes a couple of decades ago. The researchers at the named institute needed to understand the concerns of various stakeholders in order to develop sound goals and objectives that could be supported by everyone involved. This meant that stakeholders were to be identified and included in the deliberations to garner enough support required.

Stimpson and Farqhurson [5] define a stakeholder as any individual or group who has vested interest in the outcome of a body of work. It is clear that stakeholders can be individuals or groups who have an interest in the results of the activities of a school. At school level these, include the head and the teaching and non-teaching staff, the pupils and their parents. These have a keen interest in the provision of quality education in terms of infrastructure development material resource mobilisation and so forth. In as much as their objectives may conflict at times what remains is they are affected by the outcomes of the decisions that are made and their input may be valuable to the success of the school.

Jenkins [6] view key stakeholders as; any individual or group with significant influence on, or significantly impacted by the work and where these interests and influences must be recognised if the work is to be successful. In managing financial resources of schools the key stakeholders are those that have the mandate of seeing to it that financial resources are allocated effectively. These are stipulated in the statutory instrument 379 of 98 and the Education Act of 1987 (as amended) as the head, deputy, finance committee and school development association committee members and the bursars.

These key stakeholders participate in or are involved in managing the school finances. Participation and involvement are terms that can be used interchangeable to: "denote a process by which individuals and groups come together in some way to communicate, interact, exchange information, provide input around a particular set of issues, problems or decisions and share in decision making to one degree or another" [7].

The literature reveals that in involvement there is an element of coming together and working as a team to achieve set objectives. This is possible at school level through the structures that were made legitimate through the establishment of School Development Associations and the decentralisation of running of public schools. The key stakeholders at school level now have a forum where they deliberate on issues to do with school finances and how best they can be used to develop the schools. Kaza, [8] mentions that, "with involvement comes understanding, with understanding comes public support" It is through participation in these meetings that parents get an insight of the situation on the ground and are motivated to support the school activities. Kaza [8] further contends that; "participation leads to legitimacy. .... and enhances compliance." The education act of 1987 laid out the ground rules on stakeholder involvement. Public schools in Zimbabwe are guided by the act and statutory instruments in managing public funds as failure to do that may lead to charges of misconduct. As a result the key stakeholders are bound to comply for fear to be caught on the wrong side of the law. They meet regularly to deliberate on financial issues and mapping the way forward for their schools.

Community Financing

Community financing is a concept that is acknowledged in different spheres of the economic systems. In Zimbabwe it can be viewed as a cost sharing measure between the government and the community or neighbourhood where the school is located. It can also take the form of financing the development of infrastructure, sourcing material resources and even payment of teachers and support staff wages and incentives.

The World Bank [9] views community financing as; "the predominant role of the community in mobilizing, pooling, allocating, managing and or supervising financial resources." This definition points to the fact that there is community involvement in mobilising the financial resources into a particular pool that should be used to develop the school. Once this pool has been created there is need for stakeholders to manage it effectively to achieve the set goals of the education institution.

Mc Pake [9] has a similar notion about community financing observing that community financing is a form of community participation which ensures that communities are not just passive recipients. At school level community financing varies. The World Bank mentions that;

Community financing is a system comprising consumer payment (either as a user fee, some form of prepayment mechanism or other charge) for services rendered, the proceeds from which are retained within the organisation and managed at local level.

In contextualising this citation, schools in Zimbabwe were given the mandate to collect school fees and levies from the parents and to retain these for use at school level. It is in this vein that community financing can be viewed. Parents cease to become passive recipients and play an active role in mobilising such financial resources needed for their children to get education. Once these fees are collected they are managed at school level to meet the day-to-day running of public schools. Besides this source of finance, parents can raise finance though fundraising and other sources.

Community financing can therefore be viewed as a process in which people come together and make decisions to organise and pool assets and resources for the purpose of addressing unmet needs and opportunities. Coming together, denotes a process of participation. Once the resources are pooled together they do not only cater for the unmet needs but for opportunities that may arise in the day to day running of schools. Coucom [10] contends that,

There must be sufficient working capital to finance the day-to-day trading of the business. The consequences of not having enough working capital include problems in meeting debts as they fall due and inability to take advantage of business opportunities as they arise.

This also applies to public schools, they have the mandate to ensure everything runs smoothly, and this is possible when adequate capital is mobilised and is well managed. Once the community mobilize resources, schools should be in a position to buy in bulk for instance and receive quantity discounts. Such an opportunity can be missed if insufficient funds are available.

Community financing comes with a number of merits and challenges. Governments in most developing nations cannot shoulder the burden of the costs in education alone. Most governments in developing nations have come up with cost sharing schemes that involve the parents and the community as key stakeholders in the running of schools. This can be seen from a negative perspective as it shifts the heavy burden to parents who might not have the required resources and should now provide because they are obliged to ensure their children get better education.

Bray [11], in his research revealed that, in Rwanda 2007 guidelines from MINEDUC had increased PTA involvement in financial management of the school, which has contributed to better transparency, accountability, mobilization and utilization of resources in schools. This reveals the benefits of community financing. The stakeholders become accountable for the resources they mobilised together and chances of mismanagement of finances are eliminated as transparency becomes a prerequisite. Putting guidelines in place ensures that stakeholders participate without fear of intimidation.

There are, however, many factors that determine success chief amongst which is a sound knowledge of financial management. This however is a crucial skill which most people who find themselves in positions of authority handling finances in schools do not have. Research by Motsamai [12] in Lesotho revealed that despite the efforts that have been taken to enhance the principals' performance, schools still experienced problems of poor financial management.

Another finding from Asia by Bray [13] revealed that, when it works well, community financing can spread the burden of resourcing education so that it does not rest solely with the government but also promotes local interest in schools.

A number of governments embrace this concept. In Cambodia for example communities used to be prohibited from employing their own teachers, but this has been permitted since 1991 [13]. This goes to show that governments realise the positive impact that community financing can have on national budgets. In Zimbabwe, teacher incentives were introduced to top up teachers' salaries when the government could not afford to pay decent salaries. It is the duty of School Development Association to ensure that such funds are availed to meet such incentives. This is in line with community financing.

Although there have been mixed feelings on the issue of incentives, the Herald dated 26 July 2012 bore the headline "Teachers' incentives to stay." The same article mentioned that,

Government has reversed its decisions to scrap teacher incentives this year due to poor salaries. There had been commitment to scrap the incentives, as they were discriminatory while the government had been working on transitional mechanisms. The education sports and culture David Coltart yesterday confirmed the incentives would stay until teachers were paid improved salaries.

Such a move confirms why countries with limited resources opt for community financing. Much as payment of teaching staff salaries in public schools is the duty of the government, Zimbabwean government continues to pay these, but has been unable to award reasonable and sustain such salaries due to economic hardships that were caused by the run, away inflation, and as a result the Education Minister came up with a short term solution that would see parents subsidizing the salaries.

Bray in his research [13] contends that, governments commonly view community financing with ambivalence because it can also exacerbate regional and social inequalities and does not operate efficiently. The Chronicle of 5 May 2012 views it in the same perspective when it mentions that; "the payment of incentives by parents which the government recently said had scrapped, describing them as retrogressive and denting the education system, remain marred in confusion." This is a serious draw back that impacts negatively on schools that are located in poor communities that cannot mobilise the required financial resources for running the schools to meet such costs. This creates imbalances and widens the gap between schools and the allowances received by staff members. It also makes teachers resent teaching in such communities, thereby widening the gap of educational access.

Bray [14] observe that, communities have been unable to contribute adequately to education, not only because of poor economic conditions but also as a result of inappropriate, government policies that have discouraged contributions. Public schools become so starved of resources and many parents abandon them for private sector where quality is better. This scenario is eminent in developing nations, Zimbabwe included. In as much as the government embraces this concept, it still stipulates the fees to be charged in public schools in a bid to protect society from being overcharged for the services rendered. This government policy also calls for parents to vote for levies to be charged. These submissions have to be given to the secretary of education for approval. Approval bent on protecting the public may fail to provide public schools with sufficient working capital to finance these schools, which becomes a serious drawback on community financing.

However, the socio economic status of, the stakeholder plays a pivotal role in the income that can be generated and this coupled with skills in financial management should make community financing viable in public school management.

Financial Resources of Public Schools

The concept of community financing allows that financial resources at school level be mobilised from charging user fees. These are fees and levies charged to parents who have their children attending school. This is the major source of finance at school level. This is confirmed by the document headed, The National Action Plan of Zimbabwe. "Parental and community involvement in education provision is largely in the form of school fees, building and development levies. They also provide labour in the construction of school facilities."

Besides financial resources in form of fees charged, Zimbabwean schools can run fundraising activities to subsidise school finances. These can be in the form of selling raffle tickets, conducting civvies days and other form of competitions. Well-wishers and other businesses may give back to the society in the form of donations in cash and materials. "There are several companies, organisations and co-operating partners that offer scholarships and provision of learning materials and institutional development." Zimbabwe Report [15].

The Asian Development bank concurs with the above scenario, "the most obvious form of cost sharing is in fees (sometimes called levies or contributions) paid by consumers of education services. Fees may be determined at government level." UNESCO [16] confirms that, *The cost sharing strategy was introduced in Kenya in 1989. This policy underlines the partnership between government, private entrepreneurs, NGOs, parents and other stakeholders in financing education. Within this frame work, the government pays expenses for general administration and planning of school, inspection and curriculum development. Parents and communities on the other hand meet the capital costs and recurrent costs including construction of schools and provision of physical infrastructure.*

This implies that sources of finance for Kenyan schools ranges from government allocation, donations from private enterprises and NGOS. Parents may contribute through payment of fees and levies and conducting fundraising activities that benefit the school's financial position. Therefore this partnership avails the school with different financial resources.

The then Minister of Primary and Secondary Education, David Coltart, in his national report [15] reported that in Zimbabwe all schools receive per capita and tuitions grants according to their enrolments so that every child is supported by the government to access quality education. This is a noble move and helps subsidise parental inputs in terms of financing education and is also in line with what developed nations are doing.

From this literature review it appears that most public schools' financial resources are derived from user fees in form of tuition and levies. The government may subsidize these were possible, but the trend is the bulk of the funds come from stakeholders particularly in developing nations.

Managing Financial Resources (Systems in place and Qualities of Finance Personnel)

Managing financial resources differs from organisation to organisation, but there are some principles that are uniform in the process.

Schools carry out activities that require money implying that there is no activity that can be pursued without funding. Allocation of funds to various activities is only possible if there is funding expected and personnel with the right attributes to plan such funds. Therefore managing financial resources is possible if schools mobilize funds through community financing highlighted earlier on.

Jourbet and Bray [17] describe school financial management as the performance of management actions connected with the financial aspects of a school for achievement of effective education. This, description indicates, that there is a connection between general management tasks and handling financial aspects of schools. Clark [18], reveals the connection, management of school finances involves planning (budgeting), organising (coordinating), leading (communicating and motivating) and controlling (auditing).

Managing financial resources is an ongoing process as has been noted. A process is continuous and entails a number of activities, that may include raising the funds, allocating the funds to various activities, accounting for such funds through keeping books of accounts, making budgets and preparation of financial statements and cash flow statements. Performing all these accounting skills requires personnel who have a sound knowledge of managing finances and are in a position of interpreting the implication of outcomes revealed by such information on the school. In Zimbabwe, such processes are guided by a legal framework in place as stated in statutory instrument 379 0f 1998, the education act and the financial handbook, Education (control of fees) (Government and Non-Government schools) statutory Instrument 28A of 2003 (Govere [1].

This means that stakeholders involved in managing financial resources are guided in the main by such statutory instruments in their financial duties. Having such guidelines in place implies that any literate administrator can follow what is expected of him or her.

On the other hand, a study by Tatlah *et al*. [19] revealed that, in Pakistan parental involvement is purely voluntary and as such there are no systems in place to back their involvement. Another study by Motsamai [12] revealed that in Lesotho, the head was given powers by the Education Act Section 21 to be the chief accounting officer who is responsible to the management committee or school board for the control and use of school funds.

The study by Motsamai [12] in Lesotho revealed that despite sending heads for financial management workshops they still failed to execute their duties. A similar stance was taken by Rwanda as revealed in Bray [11] but still failed until they sent principals for further training in financial management at colleges. This, points to the fact that, managing financial resources is a discipline that require expert personnel to curb chances of failure. It also implies that putting guidelines in place is not enough, there is need to see to it that personnel charged with financial management are not just lay people.

The transfer of decision making authority to parental bodies at school level in Zimbabwe saw the establishment of School Development Associations in public schools. Every public school has such an association. Mupindu [3] in his dissertation confirms that, the structure is roughly uniform in almost every secondary school. The structure of the School Development Association is as follows; chairperson, vice chairperson, secretary, treasurer, school head and deputy school head, senior teacher and three committee members. These are the stakeholders tasked to manage school finances in Zimbabwe. Their ability, in terms of financial management is yet to be established.

In Zimbabwe the financial management of public schools is anchored on the concept of stakeholder involvement. Each school is expected to form a finance committee that meets regularly and minutes the proceedings of such meetings. Each school has a bursar to record financial aspects that are divided as general tuition and SDA levies. These follow the policy guidelines stated in the statutory instruments. The bursars record all transactions in cash books, petty cash books journals and they post such transactions to ledgers and prepare final accounts. On top of capturing such transactions they prepare budgets. Much as they prepare such books of accounts the other stakeholders need to understand the costs of carrying out any activity so that they can ascertain if it is cost effective. Lack of such analysis may lead to inefficiency and financial resources wasted and misappropriated.

Managers may be inclined to say that their problems could be solved if they had more money to work with. This brings out a different perspective which financial management should be viewed by school stakeholders. It is not about how much money can be mobilized through community financing. It is about how that which is available can be managed to meet the stated short term and long term objectives. It also means that the financial management team need to have some means for knowing what is happening in respect to their financial resources in order to make informed decisions.

Managing school financial resources also entails predicting school costs. This is an important element of financial management and can be done through budgeting. Stimpson *et al*. [5] observes that budgeting is a technique used by organisations to help determine how many resources could be needed and how they could be used to help manage the rate of expenditure as the year progresses. Preparing budgets helps schools to stay within assigned allocations stated earlier on in the definition of financial management. This way variations can be analysed and where possible other sources of finances tabled to solve negative variances.

In most developing nations decentralisation of financial management to school level has been done as a cost sharing measure by governments of the day. This promotes informed decisions to be made by those who serve the intended clientele. Stakeholders know what is needed and are better placed to make informed decisions than central staff. Much as this is a positive attribute of decentralisation, it does not stop wasting resources, misappropriating public funds or using school resources to further personal goals. This is possible if those in authority decide to use their position to manipulate the system. Such practices impact negatively on effective management of financial resources.

Motsamai *et al*. [12] argues that if quality schooling is to be achieved inter alia, the finances of the schools should be managed well. This may be possible according to Bisschoff [20] who observes that financial administration involves three aspects as follows; sound relationships, communication with all stakeholders and internal as well as external motivation of all people concerned with school finances. These points to the need for transparency when dealing with stakeholders and public finance. The question still remains; why are public schools in Zimbabwe still lagging behind while others are doing well even when they have been given the green light to retain and manage their collected income at school level under the guidelines of statutory instruments?

Challenges Associated with Stakeholder Involvement in Public Schools

Stakeholder involvement in managing financing financial resources is met with different challenges. A research conducted in Pakistan by Tatlah and Iqual [19] revealed that parental involvement lacked the legal backing as a result some of the stakeholders were overshadowed by school authorities. They further revealed that resentments were reported regarding parental involvement in education because parents were regarded as nonprofessional and lay people trying to operate in a foreign territory, that of professionals. A similar study by Mupindu, revealed the same notion, but the Zimbabwean situation is different as stakeholder involvement is backed by the 1987 Education Act.

Despite this legal framework in place parental involvement is still affected by the working relations between the school authorities and their representatives. Massey [21] commented that; it is a mistake to underestimate the willingness and capacity of many parents to work with the school, and even a bigger mistake to cling to old ways which although cozy and comfortable do not meet present and future needs.

This implies that the working relations of stakeholders at school level need to be adjusted to incorporate parents if stakeholder involvement in school management has to be effective.

World Bank [22] confirms that in many education systems in developing countries there are tensions and conflicts in the roles of P.T.A. On the other hand Azeem [23] contends that, school governance generally becomes weak due to poor parental involvement in school financial management and key decision making areas. Most public schools in developing nations need community financing as most of their governments fail to sustain the education system due to poverty and huge budget deficits. Given this scenario there is need to do massive researches on the best ways parents can be incorporated without being underestimated by school authorities.

A study by Motsamai [12] in Lesotho revealed that school principals are not financial managers in most cases and as a result fail to manage effectively the school financial resources despite the government's effort to send them for workshops.

Research Design

The research design used in this study was both qualitative and quantitative in nature. McMillan and Schumacher [24] refer to this type of research design as the mixed-approach research. Thus in this design, both descriptive statements and statistical data are used to present and analyse the gathered data. In this research therefore, the researcher used both the narrative statements and the quantified statistical data from tables to arrive at findings and conclusions to the studied phenomenon. Despite, being mixed, the design was more of qualitative in nature, since the researcher engaged the techniques of interviewing, and open-ended questions in collecting the data. In addition, it needs pointing out that the researcher engaged the techniques of a case study in conducting this more of qualitative research.

In this study, the population comprised 22 government (public) secondary schools found in Mzilikazi District of Bulawayo Metropolitan province. The study targeted the personnel directly involved in the management of financial resources and each school has 11 members of such responsibility. Hence, the targeted population for the study was 242 participants, who included the school heads, bursars and finance committee members. In this study the researcher sampled out 4 secondary schools and studied the elements found in these schools. Thus, therefore, a sample of 44 participants was used.

In collecting data for this study, the researchers used the questionnaires and the interviews as the main research instruments.

In this study, two questionnaires were administered which contained a mixture of open-ended and closed questions. There was a questionnaire for the bursars and for the finance committee members, which were all meant to collect data with regards to the effectiveness of stakeholder involvement in the management of financial resources in the schools. The questionnaires used in this study contained both the structured and the open ended question and incorporated the sub-research questions of the study.

In this research study, the interview schedules were for the heads of the schools as persons who are accountable for everything in the school, inclusive of the financial resources. The interviews aimed at gathering data with regards to the measures put in place for the control and management of financial resources in the schools. In addition, the interviews were made to sort out data concerning challenges encountered by stakeholder involvement in financial resources management and the possible solutions to the challenges.

Data Presentation Description and Analysis

This section looks at data extracted from the administered research instruments, in an attempt to address the research sub questions of the study. The implications of the presented data are being drawn from the tabled statistics and descriptive analysis for the purposes of making major findings and conclusions.

Sources of Income at School Level

Data to address this research sub question was collected using questionnaires and interviews. The data collected was used to confirm the nature of the source of income at school level in Mzilikazi District secondary schools.

Through the questionnaire, both the bursars and the finance committee members were asked to provide the main sources of income at school level. All the participants (100%) mentioned the tuition fees and the other school levies as being the main sources of income. The researchers went on to ask the participants to indicate whether the main sources of income were adequate. Table 1 and 2 respectively below show the results that were obtained.

Table-1: Main Sources of Income Are Adequate

Main sources of income at school level adequate	Strongly Agree	Agree	Disagree	Strongly Disagree	Total
Weighting	4	3	2	1	10
Frequency	0	0	0	8	8
Points	0	0	0	8	8
Percentage (%)	0	0	0	100	100

N = 8 bursars

Table-2: Main Sources of Income are Adequate

Main sources of income at school level are adequate	Strongly agree	Agree	Disagree	Strongly disagree	Total
Weighting	4	3	2	1	
Frequency	0	2	10	20	32
Points	0	6	20	20	46
Percentage (%)	0	13.0	43.4	43.4	100

N = 32 Finance committee members

The displayed results revealed by the two tables show, that all the bursars (100%) strongly disagreed, that funds from the main sources are adequate. Finance committee members (86.2%) also disagreed although at varying rates and only 13.0% of the finance committee members said the funds were adequate. The researchers realised that 13.0% was quite insignificant. Thus in overall, it was noticed that on average, 93.1% of the participants felt that the main sources of income at school level did not generate adequate funds for the schools.

In order to confirm or disconfirm what the researchers got from the bursars and the finance committee members, researchers also asked the heads of schools through the interviews whether funds collected from the main sources sustained the schools' activities. Results obtained are displayed in Table 3.

Table-3: Head Confirmation on the adequacy of funds from the main sources

Funds generated sustain the running of the school	Number	Percentage (%)
Yes	-	0%
No	4	100%
Total	4	100%

N = 4

The obtained results show that, 100% heads concurred that the funds were inadequate. Through further probing, the majority of the heads revealed that the tuition fees of $10 per term plus general purpose fund was too little, since all the parents did not pay on time.

It was found out that that, there were school tuck shops run by the School Development Associations and the schools regularly held civvies days to fundraise monies for other school activities. On the other hand, the heads of schools also concurred with the other participants concerning the above named sources. They went on to reveal that there was the equalisation grant from the government which was quite insignificant and was deposited in the school accounts. Seventy five percent of heads went on to add that this grant was not received by the schools on time and thus making it difficult to count on it as additional income for the schools.

The finance committee members were later asked through the questionnaires whether the parent assemblies fundraise for the school development. Table-4, shows the results that were obtained.

Table-4: Parent assemblies fundraise for the School Development

Parents assembly fundraise for the school development	Number	Percentage (%)
Yes	32	100%
No	-	0%
Total	32	100%

N = 32

All the participants (100%) confirmed that parent assemblies fundraised for the development of the schools. What was revealed by 100% finance committee members was also confirmed by the school heads through the interviews who indicated there were several projects that were carried out by the parent assembly and the following development projects that had been funded by the parents:

- School buses bought by parents.
- Libraries under construction,
- Laboratory under construction,
- Live fowl-run projects established.

The heads of schools further explained that parent assemblies contributed to these development projects through special levies that were introduced as one-off payments for such projects. They further added that some of the projects were income generating and hence boosted the school accounts that were not good enough due to inadequate fees and levies.

Findings from the discussed results seem to indicate that;

- The major sources of income in public secondary schools are the tuition fees and levies which are inadequate due to erratic payments by the parents.
- Public secondary schools have special levies and other projects they run in schools under the assistance of the parent assemblies.
- The above sources of income in schools, is from the community members.

Systems in Place for the Control and Management of Financial Resources

All the heads (100%) indicated that they had a finance committee in the school and it consisted of 8 members who included the head, the deputy head, the school bursar, the senior woman, the senior master, the SDA chairperson, the treasurer and the SDA bursar. The heads further elaborated and mentioned that this committee was responsible for controlling and managing the financial resources of the school. The researcher asked the heads which statutory instrument governed the operations of the school finance committee. The heads quickly mentioned Statutory Instrument 379 of 1998. When the researchers asked whether all members of the finance committee were aware of this instrument, the following results were obtained:

Table-5: Committee members' awareness of Statutory Instrument 379 of 98

Committee members are aware of statutory instruments	Number	Percentage (%)
Yes	32	100%
No	-	0%
Total	32	100%

N = 32

From the results, it was revealed that all the finance committee members were quite aware of the statutory instruments that govern their operations. Since the committee was aware of the statutory instruments, the researcher was left wandering, whether they were active enough in their execution of duties to ensure effective management of financial resources.

The researchers then went on to ask the bursars and the school heads, whether they were systems put in place for the control and management of the finances in schools. All the participants (100%) concurred that systems for the control and management of finances were there. Asked to describe these systems, the heads of schools mentioned some of the following;

- The finance committee sits down and draws the budget for the school in advance. This is meant to control the expenditure.
- The head checks the financial records monthly. This is meant for verification of the balancing of income and expenditure.
- The finance books are audited by ministry auditors once in a while.
- The finance committee sits regular meetings to look into progress with regards to financial resources.

The researchers noted that the systems mentioned by the heads of schools were quite authentic. However, the million dollar question was, "are all these systems fully operational? If so, are the people using them quite knowledgeable on what they do? For an example, where the heads check the records, are they well versed with all the details of the financial records?

The researchers then went on to ask the finance committee members whether fees and levies were paid on time. The results obtained are displayed in Table-6 below:

Table-6: Payment of fees by Parents on Time

Parents pay fees and levies on time	Number	Percentage (%)
Yes	8	25%
No	24	75%
Total	32	100%

N = 32

From the displayed results, 75% of the participants indicated that parents delayed paying fees and levies, whilst 25% of them revealed that payments were done on time. Generally, it appeared that, in most schools the payments were a challenge. As a result, therefore one wanders, what the finance committee will be controlling and managing. The researchers also noted that these results tallied with what bursars and school heads said concerning adequacy of the funds generated at school level. They indicated that these were inadequate. The researchers then asked the finance committee and the bursars what mechanisms were put in place to monitor the payments of the debts. The participants indicated that schools engaged debt collectors and also held the ordinary level results for defaulters. Both the finance committee members and the bursars were asked to rate the systems put in place for the recovery of the debts. Table-7 below displays the collected results.

Table-7: Rating of the systems put in place to recover debts by schools

Ratings of the systems in place	Very effective	Effective	Ineffective	Very ineffective	Total
Weighting	4	3	2	1	10
Frequency	0	5	25	10	40
Points	0	15	50	10	75
Percentage (%)	0%	20%	66.6%	13.3%	100%

N = 40

The table above shows that 20% of the participants viewed the mechanisms as effective but not very much. Sixty six point six percent said the mechanisms were ineffective, whilst 13.3% said they were ineffective. Despite the varying degrees of the participants, 80% of them seemed to view the mechanisms as doing little justice to the recovery of debts. This then suggested to the researcher that 80% of the government secondary schools in Mzilikazi district were operating with inadequate funds. As a result, stakeholder involvement was likely to be greatly challenged. Thus, it was quite difficult for the finance committee to manage finances that are in the form of debts.

Since the participants were asked to comment on the choices of their answers, the researcher developed some interest on those who said the mechanisms were inadequate. She captured some of the following comments as supplied by the participants:

- Some defaulters were school dropouts and as such holding to their results was impossible.
- Some parents in their catchment area were very poor and could not afford normal upkeep of their families, later on debt collectors' charges. Sending them becomes pointless and fruitless.
- Some homes were manned by grandparents because of HIV related deaths and as such they fail to pay because they are unemployed and rely on vending.

The researchers then went on to find out from the bursars whether, they were aware of the procurement policy of the Ministry of education and its requirements. All the bursars (100%) said that they were aware of the policy and were implementing it whenever they made school purchases. The researchers noted that, the awareness of the bursars on such policies and putting them to use was a good measure, to ensure the proper management of financial resources in schools.

Finally, the bursars were asked to rate the effectiveness of the finance committee in the management of financial resources. Table-8 that follow, displays the results that were obtained:

Table-8: Effectiveness of the finance committee in the managing of financial resources

Effectiveness of the financial committee in managing financial resources	Very effective	Effective	Ineffective	Very ineffective	Total
Weighting	4	3	2	1	8
Frequency	0	4	3	1	8
Points	0	12	6	1	19
Percentage	0%	63.1	31.6	5.3%	100

N = 8

The displayed results revealed that 63.1% viewed the finance committee as being effective but not very much. On the other hand, 36.9% felt that the finance committee was ineffective, although they said so in varying degrees. The researcher then got worried about the 36.9% and developed some interests on the reasons they gave to support their answers. It surfaced that, they felt some finance committee members did not possess the qualities for effective management of finances. They also indicated that other finance committee members had critical duties to carry out in schools. Hence their involvement in financial management was ineffective.

From the discussed results and the trends that came out in relation to the research sub problem, the major findings where that;

- There are systems put in place for the control and management of financial resources in schools. However these systems seem to be not effective enough. As a result, they negatively impact on the effectiveness of the stakeholders involved in financial management.
- Although being effective, some financial committee members do not have financial knowledge and background.

Qualities of stakeholders involved in managing financial resources and how they impact on their effectiveness.

The data to answer this section of the research was collected using the interview for the heads and questionnaires for both the bursars and the finance committee members. All the questions asked aimed at gathering data concerning the qualities which the participants possessed as stakeholders involved in managing financial resources. Thus the researchers felt other qualities impacted on their work.

Bursars and other finance committee members were asked through the questionnaire to indicate their highest levels of academic qualifications. Tables-9 and 10 respectively display the results obtained.

Table-9: Academic Qualifications of the Bursars.

Highest academic qualifications	Certificate	Diploma	H.N.D	Degree	TOTAL
Number	1	5	2	-	8
Percentage (%)	12.5%	62.5%	25%	0%	100%

N =8

Table-10: Qualifications of the finance committee members

Highest academic qualifications for the finance committee members	Number	Percentage
Z.J.C	0	0%
'O' Level	7	21.9%
Diploma/Certificate	20	62.5%
Degree	5	15.6%
Other specify	-	-
Total	32	100%

N = 32

Table -9 revealed that all the bursars (100%) were qualified personnel. Thus, all of them have trained for the job realising they all held certificates or diplomas. From the results, none of them held a degree. Despite this scenario the researcher felt that, they were qualified enough to manage finances of schools. Table-10 on the other hand, revealed that 21.9% of the members had 'O' level, 62.5% had either diplomas or certificates whilst 15.6% of them had degrees. The researchers also noted that the school finance committees comprised members who could read and write. What remained a cause for concern was, whether these literate members were knowledgeable in accounting. The researchers then demanded to know the length of period they had served in the finance committee. Table-11 shows the results that were obtained.

Table-11: Number of Years in the finance committee

Number of years in the finance committee	Number	Percentage
Less than a year	17	53.1%
1 – 3 years	6	18.8%
Above 3 years	9	28.1%
Total	32	100%

N = 32

The results obtained showed that 71.9% of the finance committee members have been in office for a period of 3 years and less, whilst 28.1% have been for more than 3 years. The researchers suspected that the 28.1% could be those who are in the school administration whilst 71.9% could be those elected into the committee. The researchers were not impressed with the 71.9% who fell below 3 years. It was concluded that they were inexperienced to handle the management of financial resources, hence their effectiveness was questionable.

The researchers went on to find out if the bursars and finance committee members had ever attended workshops or seminars on managing financial resources. Table-12 show results that were obtained.

Table-12: Attendance to workshops of financial resources management

	Bursars		Finance committee members	
I have attended to workshops	Number	%	Number	%
Yes	8	100	12	37.5
No	-	0	20	62.5
Total	8	100	32	100

N = 8 N = 32

The results show that 100% bursars have attended workshops and only 37.5% committee members have done so whilst 62.5% have not. The researchers felt most probably the 62.5 % was made up of those who are still new to the committee. Members were encountering challenges on issues to do with managing financial resources. The finance committee members were then asked if such workshops were vital. The response was 100% that they were vital and would assist them in handling financial issues better and to become effective planners.

The bursar and committee members were asked to list 2 qualities of effective finance committee members. Several qualities were provided and the following appeared common on the responses provided:

- A good planner.
- Trustworthy,
- Sound accounting knowledge,
- Good organiser of projects,
- Capable of working in a team.
- Management techniques.

With regards to the responses given, the researcher inferred that there were high chances of some committee members not fitting well especially with reference to financial knowledge and managerial expertise. The researchers then went on to find from the heads of schools whether they were qualified bookkeepers. All heads (100%) confirmed they were not. They were asked about their level of comprehension and they attributed it to the workshops they had attended.

The researchers finally, asked the bursars to rate the effectiveness of financial management workshops. Table-13 displays the results that were obtained.

Table-13: Rating of the workshops by the Bursars

Rating of the Workshops by the bursars	Excellent	Very good	Average	Below average	Total
Weighting	4	3	2	1	10
Frequency	2	6	0	0	0
Points	8	18	0	0	26
Percentage (%)	30.8	69.2	0	0	100

N = 8

The results show that 100% bursars viewed workshops on managing financial resources effective, although they indicated varying degrees. This left the researchers wandering about the previously identified 62.5% committee members who had never attended any at all.

With regards to the discussed results in this section, the following findings were made:

- The bursars and the finance committee members are all literate and hence capable of being effective in their duties.
- Very fruitful workshops were conducted but were only limited to a few, 37.5%.
- Stakeholders involved in financial management are aware of the qualities of an effective stakeholder in financial issues.

Challenges encountered in Involvement of Stakeholders in Managing Financial Resources and possible Solutions

Data to address this section of the research was collected using interview guides for the heads of schools and the questionnaires for the bursars and finance committee. The researchers intended collecting opinions, feelings and beliefs of the participants about stakeholder involvement and challenges encountered.

Through the questionnaires, the researchers asked the bursars and the finance committee members to indicate whether they encountered challenges at work. 93.6% confirmed the existence of challenges while an insignificant 6.4% said all was well. In the same vein the researchers interviewed the heads on the same issue. 100% confirmed that numerous challenges existed in managing financial resources. Therefore, on the whole, 96.8% in this study encountered challenges in executing their duties. The researchers captured the following challenges:

- Lack of sound accounting background by some stakeholders in the committee.

- Role conflict on issues to do with human resource management and financial management. Marrying the two is rather cumbersome for heads of schools.
- Excessive bad debts impact negatively on managing financial resources.
- Consensus in decision making. Some committee members felt were being overshadowed by the more literate school administrators.
- Government ruling on treatment of defaulters was a cause for concern.

The participants were asked to provide solutions to their challenges and they pointed out that there was need for workshops on financial management to cater for everyone involved in financial management and not just those in school administration. They said the government policy on stakeholder involvement needed to be revisited.

From the discussed results, the major findings drawn up were as follows:

- School finance committees encountered challenges such as role conflict and lack of consensus in decision making.
- Stakeholders involved in financial management, managed resources that were not available. Hence they are less effective.
- Management of human, material and financial resources is cumbersome for the teaching personnel in schools and heads included.

DATA DISCUSSION

This section presents the major findings of this research study. A critical discussion of these findings are being made and supported by related literature highlighted previously. The literature here is being used to confirm or disconfirm the findings, thereby making some conclusions.

Sources of income at School level

The findings revealed that, the main sources of income at school level were the tuition fees and the levies paid by the parents. It also revealed that apart from these main sources, public secondary schools charged special levies, ran income generating projects and received equalisation grants. Despite all these numerous sources of finance and effort by stakeholders, schools reported to have inadequate finances to sustain their operations. This was confirmed by 100% heads of schools interviewed and 93.1% of the bursars and the finance committee members who responded to the questionnaire.

The findings also revealed that the equalisation grant from the government was as little as $10 per pupil per term and did not come on time. This is in line with the findings by Bray [11] that in California the state pays an equalisation grant of about $5883 per student per term. However, the findings seemed to support the views by the Asian development bank which acknowledged that, the most obvious form of cost sharing is in fees paid by parents. Moreover, Packe [9] confirmed that communities where not passive recipients on issues to do with financing schools. They play an active role in mobilising resources needed for their children to get education. On the other hand, Bray [14] established that poor communities faced challenges of mobilising adequate financial resources for their institutions. Such is the situation revealed by the findings, that generally fees are not paid on time. The World Bank organisation also concluded that community financing meant the involvement of the community in mobilising, pooling, allocating, managing and or supervising financial resources. Hence this study seemed to tally with the arguments by the World Bank that, the main sources of income in public secondary schools in developing countries came from communities mainly.

Systems in place for the Control and Management of Financial Resources

Findings under this sub topic point to the fact that systems for the control and management of financial resources are in place, as confirmed by statutory instrument 379 of 98. Such systems need backing of expert implementers, who do not shoulder the blame on inadequate funding. The need for managers to stop having an inclination that more money solves their financial problems was expressed. There was need for finance committees to try and make do with what was available. This can be possible if they are armed with the necessary skills in financial management, which the findings confirm do not exist.

Qualities of stakeholders involved in managing financial resources and how they impact on their effectiveness

The findings for this section revealed that bursars were literate in Accounting as they all held a qualification in this field. They also revealed that, other committee members were also literate in other fields and were aware of qualities of financial managers. However, being aware is not the same with knowing and more over sending people for workshops may help to a certain extent. The study done in Lesotho by Motsamai [12] rejected that workshops were effective as it was seen that school principals still failed to execute their financial duties. In Rwanda, a study by Bray [17] revealed, that they had to resort to sending heads of school to tertiary institutions for this purpose. Hence there is still need to also address such issues if stakeholder involvement is to be effective.

Challenges encountered in involvement of stakeholders in managing financial resources and possible solutions

The challenges that cropped out in the findings had to do with role conflict and failure to reach a consensus in issues to do with managing finances. A study by Tatlar and Iqual [19], Pakistan confirms such resentment to work as a team with parents, describing them as lay persons trying to operate in a foreign territory. Financial resources in flows in public secondary schools have been hampered by so many constraints, but there is need to appreciate that, the Zimbabwean government adopted, the policy of stakeholder involvement as a cost recovery measure which was meant to alleviate the financial burden on the government. The economy is still recovering from a recession and the cry by schools' finance committees that finances are inadequate, are justified to a certain extent.

CONCLUSIONS

- The main sources of income in public secondary schools were tuition fees and levies. These are inadequate and not all parents pay on time and some fail totally to pay. As a result, stakeholders involved in the finance committee are managing resources in arrears and hence are challenged.
- Public secondary schools had other sources of income in the form of self-generating projects and special levies which are being supported by parent assemblies. Parents as stakeholders are in a way helpful to a certain extent in the running of finances of the schools.
- The systems put in place for the control and management of financial resources were effective to a lesser extent. As a result, stakeholders involved in the management of financial resources were also greatly affect.
- The majority of the stakeholders did not possess the financial expertise except for the bursars. Therefore, these stakeholders were not very effective when it came to managing financial resources in public secondary schools.
- The workshops on financial management are limited to a few. Hence the quality of stakeholders involved in managing financial resources in secondary schools in Mzilikazi district is challenged.
- The challenge to the majority of finance committee members is lack of financial expertise.
- Role conflicts and reaching consensus amongst the stakeholders involved in financial management is a cause for concern.
- Regular workshops and conceptualisation of government policy on stakeholder involvement is the possible solution to all challenges.

Overall the study concluded that, stakeholder involvement into managing financial resources in public secondary schools was effective to a lesser extent. This is due to the fact that the few who have financial background through attending workshops overshadow the majority of the stakeholders with little or no financial background at all. Attending workshops only does not make one an effective financial manager. Finances need to be managed by qualified personnel in the field of finance.

RECOMMENDATIONS

- Secondary schools to incorporate Business Studies and Accounting heads of departments into finance committees, so that they serve as consultants on issues to do with financial management, realising most of them hold degrees in this field. This way their talent would not go to waste.
- Government to come up with policies that excludes heads of schools in the financial management function so that they can concentrate on other areas. This might imply employing full time financial administrators at school level who the bursars report to and may inform heads of school from time to time on the financial position of schools like what happens in Limited Companies were the Chief Accountant informs the Chief Executive Officer.
- Workshops to be conducted for all committee members, so as to continuously arm them with finance management expertise.
- Government to revise the decentralisation policy so that authority to charge tuition fees can be done at school level rather than centrally.

This study was done in an urban setting, particularly in secondary schools found in the high density suburbs. Similar research could be done in schools located in low density suburbs and in rural government schools. Further research could be done on factors that impact on the effectiveness of stakeholders involved in financial management of public schools.

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