

**COPING WITH FINANCE MANAGEMENT AT SCHOOL LEVEL:
A CASE STUDY OF SCHOOL MANAGEMENT COMMITTEES IN FOUR
SELECTED PUBLIC PRIMARY SCHOOLS IN ZOMBA EDUCATIONAL
DISTRICTS**

M.Ed. (POLICY, PLANNING AND LEADERSHIP) THESIS

LAWRENCE JAMES MSISKA

**UNIVERSITY OF MALAWI
CHANCELLOR COLLEGE**

AUGUST, 2017

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Submitted to the Education Foundations Department, School of Education, in partial
fulfilment of the requirements for the degree of Master of Education in Policy,
Planning and Leadership

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August, 2017

DECLARATION

I, the undersigned hereby declare that this thesis/dissertation is my own original work which has not been submitted to any other institution for similar purposes. Where other people's work has been used, acknowledgements have been made.

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DEDICATION

This work is dedicated to my late young brother Temwa Msiska who wished to see me complete pursuing a higher level of education but could not. May His Soul Rest in Peace.

ACKNOWLEDGEMENTS

I acknowledge the financial assistance and support of my employer, the Malawi National Examinations Board. I am sincerely grateful to Dr. R.W. Nyirongo, the supervisor of this project for the patience and scholarly assistance at all stages. My profound gratitude goes to my lecturers, Dr. K.K. Ndala, Professor Mac Jessie-Mbewe, Dr. R.W. Nyirongo, Dr. N. Nyirongo, Dr. B. Chulu, Mr. S. Winiko, Dr. S. Chiziwa, Associate Professor Kambewa and Mrs. R. Malunga. I would also like to express my deepest appreciation to Mr. T.T. Zondola for translating the transcripts from Chichewa to English, Mr. A.C. Banda for critiquing the literature review, Dr A.C. Munthali and Mr. S. Kumwenda for coaching me on how to use Nvivo software, and Mr. G. Kayira for useful critiques of the first draft of this thesis. I am highly indebted to SMC members, Headteachers, PEAs and DEM's for Zomba Rural and Urban Education Districts for their co-operation and assistance during data generation.

I would like to express my sincere gratitude towards my wife, Nyokase, for her patience, unwavering support and understanding during my studies. To my three children, Tiwonge, Watipa and Bright Chigomezgo, thank you for your patience and accepting to give me time to work on this thesis. My parents Mr. James W. Msiska and Mrs. Christina M. Msiska (nee Mbale) thank you for your encouragement. To all who helped me to make this work and my studies successful I say, May God bless you all. All in all, I thank God for granting me good health and a sound mind to write this study.

ABSTRACT

The shift from Direct Support to Schools (DSS), where the district office was responsible for the management of funds, to Primary School Improvement Grants (PSIGs), an arrangement that empowers School Management Committees (SMCs) to manage finances could be a welcome development in management of school finances. This kind of decentralisation in financial management also challenges the SMCs to acquire additional skills for effective resource management. This study explored how SMCs in Zomba Educational Districts were coping with the task of managing school finances. The study used a qualitative approach. It employed an embedded multiple case study design and was guided by Cammack's conceptual framework. Data was generated through interviews, document analysis and observation method. Data analysis was conducted using framework analysis. Collegial model was used as a theoretical framework to interpret the findings. Findings of this study suggest that despite its usefulness, the transition from DSSs to PSIGs has created its own set of challenges. Previous studies concentrated on management of DSS. By considering School Development Fund (SDF), this study found that SMCs for urban schools under this study were able to raise more money through SDF. The extent of poor record keeping by SMCs was higher in the management of SDF than School Improvement Grant (SIG). SMCs in all the four schools under this study were managing SDF as a parallel budget instead of supplementing the SIG budget. This study concludes that there is need to employ Collegial model in the management of finances in public primary schools in Malawi in order to counter some of the challenges that SMCs face in management of finances.

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LIST OF ABBREVIATIONS

BED	Bachelor's Degree in Education
DEM	District Education Manager
DEO	District Education Officer
DfID	Department for International Development
DSS	Direct Support to Schools
EDSS	Enhanced Direct Support to Schools
ESIP	Education Sector Implementation Plan
IAASB	International Auditing and Assurance Standards Board
JCE	Junior Certificate of Education
LEA	Local Educational Agency
MoEST	Ministry of Education Science and Technology
MSCE	Malawi School Certificate of Education
NCLB	No Child Left Behind
NESP	National Education Sector Plan
OECD	Organisation for Economic Co-operation and Development
PACENET	Pan African Civic Educators Network
PEA	Primary Education Advisor
PSIG	Primary School Improvement Grant
PSIP	Primary School Improvement Programme
PSLCE	Primary School Leaving Certificate of Education
PSSP: SFP	Primary School Support Program a School Fees Pilot
PTA	Parents Teachers Association
SASA	South African Schools Act
SDF	School Development Fund

SEA	State Educational Agency
SGB	School Governing Body
SIG	School Improvement Grant
SIP	School Improvement Plan
SMC	School Management Committee
UCE	University Certificate of Education
USAID	United States Agency for International Development

CHAPTER 1

INTRODUCTION

1.0 Chapter Overview

This chapter provides background information to the research problem, the statement of the problem, the purpose of the study and its research questions. The chapter also discusses the significance of the study.

1.1 Background to the Study

The need to improve the quality of education and overall achievement of learners has been at the centre of attention for most education reforms across the world (Mokoena, 2005). For instance, in 2006, the USA Department of Education developed a Local Education Agency and School Improvement Non-Regulatory Guidance. Its purpose was to explain the school and Local Educational Agencies (LEAs) improvement provisions embedded in the No Child Left Behind (NCLB) legislation and Title I regulations which among other things requires State Education Agencies (SEAs) and LEAs to review the effectiveness of each school's actions and activities that are supported by Title I, Part A funds, including parental involvement and professional development (U.S. Department of Education, 2006). Similar School Improvement Programme initiatives were implemented in North of Ireland and Australia (PricewaterhouseCoopers LLP, 2010; Gamage, 2009). In Southern Africa, the Republic of Tanzania embarked on a massive programme - the Primary Education Development

Program - in 2002 (Mwinjuma & Baki, 2012). Similarly, in Zimbabwe, the government, through Statutory Instrument 87 of 1992, created School Development Committees for government-aided public schools and School Development Associations for government public schools to help implement school improvement initiatives (Nyandoro, Mapfumo & Makoni, 2013).

What is common in implementing School Improvement Programmes is the devolution of school management powers from a central body to specific schools through different committees. This also applies to the management of financial resources. Rather than receiving funding through district cost-centres, such resources are distributed directly to schools for acquisition of educational materials. In other words, financial matters relating to education and procurement of educational materials are carried out at school level (Nyandoro, Mapfumo & Makoni, 2013). School Improvement Programmes appear to have laid down the foundation for school-based management.

Another common feature in School Improvement Programmes implementation is the involvement of School Management Committees (SMCs) in school financial management. Motsamai, Jacobs and Wet (2011) argue that the achievement of quality schooling is as well dependent on how well the schools manage resources. One of the critical bodies responsible for the management of resources in the current reform are SMCs. These are expected to take part in planning, budgeting, procuring, record keeping and reporting. This therefore means that accompanying this broader set of responsibilities on the part of SMCs is the expectation that members in the SMCs will have a wider array of skills, knowledge and experience to effectively manage finances (PricewaterhouseCoopers LLP, 2010).

1.1.1 School Improvement Plans in the Malawi Primary School Education

Sector

Like other parts of the world, Malawi too has carried out similar reforms over the past years. Beginning in 2010, for instance, the Ministry of Education Science and Technology (MoEST) embarked on the Primary School Improvement Programme (PSIP) which supports bottom up school improvement (Nampota, 2012). This bottom up approach is preferred, mostly on the basis that “schools and their communities are best placed to plan and implement improvement initiatives at the local level” (MoEST_c, 2011, p.1). The National Education Sector Plan (NESP) is the major supportive mechanism to such reforms, more so because it has objectives of strengthening decentralization of delivery of education services including planning, budgeting, financing and evaluation; and decentralization of the distribution of teaching and learning materials to schools (MoEST, 2010). Based on an approved School Improvement Plan, public primary schools in Malawi are funded directly (Prew, Msimango, & Chaka, 2011; Mambo, Cole, & Ndala, 2012). The vision is “to increase amounts of funding going directly to schools thereby gradually giving schools greater autonomy and accountability with how the schools’ finances are utilized” (Prew, Msimango, & Chaka, 2011, p.19). One area that has witnessed these reforms is the primary school education sector.

1.1.2 School Grants in the Malawi Primary School Education Sector

Funding to primary schools is provided in form of grants which supplement local efforts and provide a framework for effective planning in line with national strategy, increased participation, improved accountability and value for money (MoEST_a, 2011). The Malawi Primary School Education Sector has so far implemented two systems of

administering school improvement grants nationwide. These are the Direct Support to Schools (DSS) System and the Primary School Improvement Grants (PSIG) System (Nampota, 2012; Rojas, Thomas, Bloemenkamp, Godron, & Ezekwesili, 2010).

1.1.2.1 The DSS System

The DSS system was initiated by World Bank in 2005 (Nampota, 2012; Mambo, Cole & Ndala, 2012). In this system, primary schools in Malawi received school grants implemented in three phases. Despite employing a bottom up approach, these grants operated through what is often termed a ‘paper budget’ system, where the grant is not transferred to the school but is managed by the district office (Mambo, Cole & Ndala, 2012). In this case, the School Management Committee (SMC) and head teacher were informed by the District Education Manager (DEM) about the amount of money the school had received. Basing on a list of eligible items to be bought, the SMC and head teacher for the school could collect quotations of the materials they would like to purchase (Nampota & Chiwaula, 2011). Nampota and Beckmann (2011, p.22) further state that “the DEMs could then pay the suppliers directly through a cheque while the SMC and head teacher just collected the materials purchased from the supplier”.

While the DSS Program significantly reduced pupil-teacher ratios in standards 1 to 3 by 38 percent in phase 1 (Rojas et al., 2010), it also had its own shortfalls. Among others, it was riddled with high transaction costs, insufficient funding to address specific school challenges, inefficient funding modalities, weak capacity of SMCs to effectively implement programmes. Moreover, the schools had little decision-making power over resource allocation (Rojas et al., 2010).

During the same period that the DSS was being implemented, the Primary School Support Program a School Fees (PSSP: SFP) pilot funded by USAID/Malawi to all primary schools in Dowa district indicated positive results of providing resources directly to schools (Mawindo, Jessee, & Anderson, 2009). For instance, the grant money acted as a catalyst such that communities participated in development work by building teachers' houses, classroom blocks and school libraries (Mawindo, Jessee, & Anderson, 2009). Indeed, the positive results of the PSSP: SFP pilot manifested in the increase in performance as indicated in the *Nation on Sunday* of February 1, 2009 where Dowa District came second in secondary school selection (Sekeleza, 2009).

However, the Malawi Local Education Donor Group (2009) argued that the ideal scenario is to move away from the pilot model towards programmatic strategies that deal with significant efficiency and performance issues. Indeed, one could attribute the positive results in the PSSP: SFP pilot to comprehensive facilitation, sensitization and mobilization of communities by PSSP: SFP project management team itself unlike in the ideal scenario where communities are given resources and left alone to manage them.

Nevertheless, due to the positive results of both the pilot and DSS phases I and II implementation, in 2009, DfID joined in to give funds for small scale maintenance and rehabilitation and this was the Enhanced Direct Support to Schools (EDSS) (Prew, Msimango & Chaka, 2011). Even though the EDSS addressed some of the shortcomings of the DSS like insufficient funding to address school challenges, funds were still managed by the District office (Rojas et al., 2010) such that some of the shortfalls like high transaction costs, weak capacity of SMCs to effectively implement

programmes, and schools with little decision-making power over resource allocation were not addressed. In order to further address some of the shortfalls in the DSS and EDSS like high transaction costs, from the year 2010, primary schools received grants through the PSIG system (Rojas et al., 2010).

1.1.2.2 The PSIG System

The administration of the SIG is slightly different from that of DSS and EDSS. While DSS and EDSS money was controlled in some way by the DEM through issuing of cheques, SIG is transferred from treasury direct to the school bank account requiring joint approval of the head teacher and the SMC to access and spend funds (MoEST_c, 2011; Mambo, Cole, & Ndala, 2012). The PSIG system could be said to have been fully decentralised to school level. It therefore requires that management of financial matters related to education and procurement of educational materials to now be carried at school level. By implication, SMCs have enormous financial responsibilities including budgeting, purchasing educational materials, equipment or textbooks for the school, maintaining all the financial records as well as controlling and maintaining school property.

Maluleka (2008) asserts that the financial viability of a school relies on the effective financial control measures that the SMC implements. In support of this view, Rojas et al. (2010) stipulate that the improvement of school management capacity for basic education is a get-way to effective use of resources leading to improved access, equity, and quality of learning. The expectation is that there should be good finance management by the SMCs to ensure that resources available to the school are used for the maximum benefit of the learners (MoEST_c, 2011). This means that in a school

where members of the SMC do not know how to go about controlling the school finances, serious mismanagement of funds may occur thereby compromising the delivery of quality education.

Previous research has indicated that there was weak capacity of SMCs to effectively implement projects in the DSS program (Mambo, Cole & Ndala, 2012). In addition, a study conducted by Nampota & Chiwaula (2013) indicated certain degree of laxity by some members of the SMCs in monitoring the DSS grants. Furthermore, reasons behind lack of capacity of the SMCs and laxity of SMCs in monitoring the DSS grants were not provided. However, the success of PSIG, like the previous interventions, would depend on how well the SMCs cope with the task of managing school finances. Lack of evidence on the underlying reasons behind the challenges the SMCs face should be a cause for concern. More importantly, it calls for the need for fresh research to explore how SMCs are coping with management of finances in the PSIG system of administering school improvement grants.

1.2 Statement of the Problem

Optimal use of resources is crucial to improving the quality of education in primary schools in Malawi. This demands that committees charged with the responsibility of managing financial resources have requisite competence in financial management. Rojas et al. (2010) stipulate that the improvement of school management capacity results in improved access, equity and quality of learning. Where School Management Committees (SMCs) are competent in financial management, available resources are used for the maximum benefit of the learners (MoEST, 2011).

The DSS funds were managed by the district office. Currently, the major source of funding in Malawi public primary schools is the School Improvement Grants (SIGs). Under the current set up, funds are deposited directly in the school bank account and the SMCs are responsible for managing these funds including funds from other sources (Rojas et al., 2010). However, the primary school capacity gap analysis study indicated that inadequate accountability and transparency were identified as capacity weaknesses (MoEST_d, 2008). One of the reasons given for inadequate accountability and transparency was weak SMCs. This is probably the reason Rojas et al. (2010) noted that there was weak capacity of SMCs to effectively implement projects in the DSS program and that schools have little decision-making power over resource allocation. Furthermore, a study conducted by Nampota and Chiwaula (2011) indicated a certain degree of laxity by some members of the SMCs in monitoring the DSS grants. This lack of accountability and transparency, as well as laxity on the part of SMCs puts to question how effectively and competently SMC members handle funds in the PSIG program. It also brings to the fore the issue of how SMC members view their role in managing school finances.

While the shift from DSS to PSIG has added a new dimension to management of finances at the school level, it has also in the process complicated the magnitude of the skills the SMC's members need to effectively meet the demands of the task at hand. Added to this complexity is the lack of empirically-based studies that would demonstrate clearly how SMCs grapple with the management of finances in the PSIG program. Their experiences still remain obscure in the existing literature. This study sought to close the gap by trying to unpack and understand the experiences of SMCs in the management of school finances.

1.3 Purpose of the Study

The purpose of the study was to explore how School Management Committees are coping with the task of managing school finances.

1.4 Research Questions

The study sought to answer the following main and subsidiary research questions

1.4.1 Main research question

The main research question that guided the study was: how do School Management Committees manage finances?

1.4.2 Subsidiary research questions

The subsidiary research questions were:

- What challenges do School Management Committees face in managing finances?
- How do SMC members perceive their role in managing school finances?
- How do other stakeholders perceive the role of SMCs in managing finances?

1.5 Significance of the Study

Despite high expectations in terms of how SMCs are supposed to manage school finances, there is no empirical evidence on how SMCs are coping with management of finances provided under the current Primary School Improvement Grants Program (PSIP) in public primary schools. The study would highlight SMCs abilities, challenges and prospects of managing school finances and thus provide a window of opportunity

to improving their capacity to manage and administer financial resources under the current PSIP in public primary schools.

While local financial management practices are likely to vary from school to school, this study's exploration of the financial management practices at the school level may uncover capacity development needs which are crucial to school improvement program's success. Challenges faced by SMCs in schools that were studied may be used to make inferences about capacity development needs of SMCs in other schools.

The Ministry of Education Science and Technology was planning to increase funding that is provided directly to schools (Prew, Msimango & Chaka, 2011). An understanding of how finances are managed at school level and recommendations of this study if presented to the Ministry of Education Science and Technology, would inform how the school improvement grants policy reform should be implemented with the aim of making sure that access, equity and quality of learning is realized in both rural and urban settings.

1.6 Definitions of Operational Terms

Accountability: It is the ability to justify one's actions in financial management.

Effective accountability is demonstrated by keeping good records of the money or other resources in one's care. (Source: MoEST_C, 2011)

Budget: It is a detailed plan that shows how resources will be acquired and used over a specific time interval. Completion of the SIP requires that the school complete SIP/SIG activity budgets for each SIP activity. (Source: MoEST_C, 2011)

Financial Management: this means ensuring that every Kwacha spent is used for the most effective purpose and that every Kwacha can be accounted for once it is spent. Good financial management ensures that the resources available to the school are used for the maximum benefit of the learners. (Source: MoEST_C, 2011)

Quotation: This refers to a written statement by the supplier on how much an item will cost. Quotations should be dated and signed by the supplier. (Source: MoEST_C, 2011)

Receipt: It is a written account of a financial transaction. Schools should have a receipt book so that if they accept funds or goods, they can give out receipts. (Source: MoEST_C, 2011)

School Management Committee: It is a body responsible for the overall development of the school improvement plan while drawing upon other groups, e.g. Parent Teacher Association, Mother Group, etc. and community members to contribute to the SIP development. One function of the SMC is to support development activities and to manage funds for these activities. (Source: MoEST_C, 2011)

Stock Book: a document in which day-to-day record of all goods received or given out by the school are kept. The SMC records goods and services received and issued to beneficiaries in a stock book. (Source: MoEST_C, 2011)

Transparency: this refers to being honest and open in one's actions and making it clear to others what one and the team are doing and why they are doing it. SMCs should be transparent in all their dealings. (Source: MoEST_C, 2011)

1.7 Thesis Structure

This study is divided into five chapters. The first chapter has been directed at introducing the study and the research problem, followed by the research questions, purpose of the study and its significance.

Chapter two reviews related literature. The review focuses on existing gaps in the way scholars have analysed and interpreted the existing challenges in the management of finances by SMCs at school level. The chapter then briefly describes the conceptual framework which guided this study on which areas to look at in the management of finances. Afterwards, the chapter discusses the theoretical framework which has been used to interpret the findings in chapter four.

Chapter three presents the study's design and methodology. It also describes the study's sample, methods and instruments used to generate data and how the data were analysed. The study's findings are presented in chapter four. The chapter discusses these findings with reference to the study's research questions and theoretical framework. Chapter

five concludes the study by shading light on the implications of the findings. Finally, recommendations and suggestions for further research are presented.

1.8 Chapter Summary

This chapter has presented the background to this study by highlighting capacity weaknesses by SMCs in the management of grants in the DSS system. The discussion has gone further to point out differences in terms of the extent of involvement of the SMC in the management of grants in the DSS and PSIP systems. After presenting the background, the chapter has presented statement of the problem, purpose of the study and research questions. Significance of the study findings that could be of importance were also highlighted. The next chapter reviews the issues raised by scholars in the management of finances by SMCs at school level within the conceptual framework.

CHAPTER 2

LITERATURE REVIEW

2.0 Chapter Overview

This chapter will provide the literature review and the conceptual framework which guided the study as to which areas to focus on in terms of management of finances. It then discusses the theoretical framework which was used to interpret the findings in chapter four.

2.1 Literature Review

This section reviews literature in the areas of planning and budgeting, accounts and record-keeping, financial reporting and financial controls as they relate to finance management in schools within the overall context of educational reforms. It pays special attention to existing gaps in the way scholars have analysed and interpreted the existing challenges in the management of finances at the school level.

2.1.1 Planning and Budgeting

Planning and budgeting is one aspect that has captured scholarly attention in their contribution to financial management. There is a general agreement that provision of limited or adequate funding to schools is rather a less significant variable than the school management team's capacity to appropriately plan and budget for the resources. The significance of planning and budgeting cannot be overestimated. For instance,

Bisschoff (1997) cited by Motsamai, Jacobs and Wet (2011, p.107) defines a budget as “the mission statement of the school expressed in monetary terms”. Rangongo (2011, p.48) renders it better. He defines it as “a detailed plan that shows how resources will be acquired and used over a specific time interval”. In line with Cammack’s framework (2007), it is through appropriate planning that the management committee and managers decide their objectives for the year and forecast the cost of achieving them.

Other than planning and budgeting, studies also indicate that SMC’s face serious challenges in the actual execution or management of the planned budget. For instance, in a study titled “school governors the guardians of our schools,” which was conducted by PricewaterhouseCoopers (2010), it was pointed out that managing large budgets and budgets in deficit are some of the challenges that school governors grappled with. Such findings would contradict with studies that give primacy to shortage of funding to schools. For instance, in the study to examine the implementation of the two school grant policies in primary schools in Malawi, Nampota (2012) established that school grant amounts provided to Malawian primary schools which were involved in the study were small. This observation would suggest that the underperformance of SMCs in primary schools should be attributed to limited financial base. However, it is this perception that Ubels (2010) cited in Ubels, Acquaye-Baddoo and Fowler (2010) dispute, arguing that the common misunderstanding displayed by incapacitated organizations is the thinking that they would become capacitated if only they had access to sufficient material resources.

Yet experience has shown that, by and large, those organisations that complain about their lack of material resources, and which attribute their failures to this organisational

feature, lack the ability to counter these problems; while those organisations that accept their own incapacities, and attempt to remedy them gain the ability to overcome or compensate for outer constraints. This is probably the reason why in a study to assess the financial sustainability of a primary school water, sanitation, and hygiene program in the context of Kenya's decentralised system of financial management, Gallo (2011) asserts that the success or failure of Kenya's decentralised system of school financial management depends in large part on the capacity of primary school administrators to manage the limited resources. This means that although primary school grants may be small, SMCs should take initiative and do something about the limited resources. However, it is not known how SMCs are managing the grants that are provided to schools in the PSIG program. Further to that, it is not known what challenges SMCs face in managing SIGs. This study would therefore explore how SMCs are managing the grants provided to schools and explore challenges that SMCs face in the PSIG programme.

2.1.1.1 Fund Raising

One other area that scholars focus on is the capacity of schools to raise additional resources. The Primary School Financial Management Guidelines MoEST_{cc}, (2011, p.16) stipulate that “when preparing budgets, schools may plan to supplement their income by local fundraising or school projects”. However, (Mwiria, 1990) cited in (Bray, 1996) asserts that in Kenya disadvantaged districts have remained disadvantaged because they had low incomes in the first place and therefore found it difficult to help themselves. Further to that, Prew, Msimango, and Chaka (2011, p.6) add that “the down-side to this approach of raising funds locally is that while certain affluent communities can handle this, many low-income communities just do not have the

financial base and management capacity or the resources to handle this situation”. The result is likely to be a highly-differentiated system of education provision, based on community wealth. Given such a background, and considering that SMCs in Malawi primary schools should plan fundraising activities to raise money to conduct activities in the SIP, it was interesting to explore how SMCs were coping with fund raising and managing the funds that are raised.

2.1.1.2 Level of Education of SMC Members

In South Africa, although the Department of Education is expected to provide training to governing body members to promote the effective performance of their functions like managing budgets, this task seems to be less successful with most SGBs of schools in the rural areas (Maluleka, 2008). There is a general concern that the majority of the SGB parent component have never been to school, which frustrates any effort to train them and the subsequent demand to implement the information received during the training sessions (Maluleka, 2008; Niitembu, 2006).

The Malawi Primary Education Sector capacity gap analysis for effective implementation of the Malawi National Education Sector Plan study carried out by MoEST_d (2008) came up with similar findings. It was established that high levels of illiteracy contribute to low impact of local communities’ role in the participatory management of their primary schools in activities such as monitoring the provision and use of resources among others. In another study carried out by Nampota and Chiwaula (2011), most respondents said that the SMC and PTA executive cooperated with the school very well. However, one limitation observed was the low level of education of

the SMC and PTA members. But, a Circuit manager in South Africa in a study carried out by Maluleka (2008, p.69) argued that,

if you take a School Governing Body member who went to school up to standard 3 to a training workshop, you will always know that even if you can train this person, he/she is going to be overwhelmed by the training materials and the information that is being disseminated during the training sessions... So the practical implementation is going to be difficult, but if you take a person who has gone up to Grade 12, you are saying that that person is able to read, is able to write, is able to argue constructively, and is able to advise... He further pointed out that most schools that have functional or effective SGBs ... a greater percentage of the parent component has passed Standard 10 or Grade 12 ... so these people are likely to be very much effective ... thus the SGB will be very much functional ...

This could probably be the reason in a different study conducted earlier on in South Africa, Mokoena (2005) concluded that not all the SGBs in disadvantaged rural areas are unable to execute their duties and responsibilities regarding school finances and budgeting despite being dominated by illiterate parents who do not have the administrative and financial experience to oversee school affairs. Mokoena (2005) suggested that although it is commonly known that the majority of parents in rural villages are illiterate, it is important to identify people who have the capacity to be elected or co-opted to the SGB.

Much as MoEST and Nampota and Chiwaula point out that SMCs are limited by their low level of education, there is need to consider the different levels of education of the SMC members as the Circuit Manager and Mokoena have highlighted. In Malawi, there is lack of literature on how the different levels of education of the SMC members affect

the way they manage finances. It could therefore be interesting to explore how SMC members are coping with their duties considering their different levels of education. Furthermore, in order to have a clear picture on how level of education of the SMC members affects management of school finances, it could add value to learn from SMC members themselves how they understand their role in managing finances. This study therefore also explored how SMC members perceive their role in managing school finances.

2.1.2 Accounts Record-Keeping

MoEST_c, (2011, p.5) states that “accountability is the ability to justify one’s actions in financial management”. According to Cammack’s conceptual framework, a group or organisation must keep accurate accounting records and up to-date records of transactions. Cammack (2007) further asserts that accounting records are the basis of the information needed to manage the organization and that records will be used for internal and external financial reporting. In line with Cammack, MoEST_c, (2011) instituted financial management guidelines stipulating that keeping good records of the money or other resources in one’s care is the demonstration of effective accountability.

In business, for example, the company will account to its shareholders during an annual general meeting by presenting the company’s financial statements (Mbatsane, 2006). In the case of management of SIG, the financial management guidelines (MoEST_c, 2011) require that all financial transactions should have the necessary supporting documents such as receipts and quotations. They also state that SMC members are supposed to complete forms for each transaction. It is the information on the forms that will be used to report to the community, DEMs and other stakeholders. Mbatsane (2006,

p.86) asserts that “ability to produce financial statements indicates the presence of capacity to account in a particular entity”. Similarly, the ability to complete the forms and their corresponding supporting documents is therefore one way of demonstrating that SMCs are being accountable in the PSIG program.

In a study conducted by Nampota and Chiwaula (2011) in the DSS program, it was observed that there was generally some laxity in monitoring the DSS grant as most schools relied on showing the materials bought to different stakeholders but no records were kept as to how they were being used. Despite the requirement for SMCs to complete the forms as a way of demonstrating that they were being accountable, there was no empirical evidence to show what was happening in the current PSIP program as regards the completion of the forms and supporting documents such as receipts. Further to that, assuming that SMCs were unable to keep records in the PSIG program, reasons behind their inability are not explained. This called for research to explore and establish how SMC members were coping with record keeping in the PSIP program.

2.1.3 Financial Reporting

According to Cammack’s conceptual framework, financial reporting includes producing the annual accounting statements and reporting to beneficiaries, the donors, and the government. Global Reporting Initiative (2013) adds that reporting should address the increasing demands for transparency from consumers and investors. Solomon (2007) in Popa, Blidisel, and Bogdan (2009) asserts that disclosure is the principal means by which companies can become transparent. In this context, transparency refers to “being honest and open in one’s actions and making it clear to

others what an individual and the team are doing and why they are doing it” (MoEST_c, 2011, p.4).

Improved budget transparency is seen as key for enhancing domestic accountability, and fostering a culture of mutual trust between recipient governments and donor agencies (Renzio & Angemi, 2011). The reasoning behind this is that “corruption and lack of transparency impede effective resource mobilization and allocation, and divert resources away from activities that are vital for poverty reduction and sustainable economic development” (World Bank Accountability Sourcebook, 2005, p.2). In the case of SIG, improved transparency will ensure mutual trust between the Government and the SMCs which are managing finances in primary schools in Malawi. However, evidence in Malawi shows that there are concerns about lack of transparency and accountability in the way resources are managed (MoEST_d, 2008).

To ensure real transparency, it is important that institutions focus on what is material to them and their stakeholders (Global Reporting Initiative, 2013). As a way of ensuring real transparency, the financial management guidelines require that the report should be linked to the SIP and should detail what was achieved, what and where resources were used, and whether objectives were met, and if not, why not (MoEST_c, 2011). However, Renzio and Angemi (2011) noted that in the Kyrgyz Republic, while an increase in budget transparency was included in the World Bank’s Policy Matrix, little effort went into checking whether this condition had been met in practice. In the same vein, although the financial management guidelines require that SMCs be transparent when reporting, it is not known how transparent SMCs are in managing school improvement grants.

Furthermore, Swartz (2011) argues that the production of financial information is not an end in itself, adding that if reports are not scrutinized and used by managers, the quality of information will remain poor. According to MoEST_c, (2011, p.4), the financial management guidelines require that “communities be given the opportunity to scrutinize the reports given by the SMC through debate, questioning and commenting”. However, it is not known how PTA members and other stakeholders respond to reports produced by the SMC.

2.1.4 Financial Control

According to Cammack’s framework, the management committee and managers are responsible for financial control which protects property and equipment and minimise the possibility of error and theft. Rangongo (2011) asserts that financial control ensures that money is appropriately used for the intended purposes, and that the income and expenditure is effectively managed. Clarke (2009) in Rangongo (2011) adds that the purpose of a control system is to minimize opportunities for mismanagement, dishonesty and fraud as well as to protect the school’s personnel from charges of mismanagement and fraud, to ensure that the school’s money is spent on the purpose for which it is intended, that is, educational purposes only. As one way of implementing financial controls, the financial management guidelines MoEST_c, (2011) demand that the SMC should have finance and procurement sub-committees. It is important to have the two sub committees to ensure fairness, transparency and accountability in purchasing goods or services for the school and in managing funds (MoEST_c, 2011).

However, evidence from other regions indicates that what is being seen happening in most schools is predominantly the principal’s ideas and decisions (Maluleka, 2008).

Even if SGB members are not showing any active participation in governance activities, their absence seem not to be missed as they have little or no contribution towards school governance (Maluleka, 2008). In most instances, most schools operate without the involvement of SGB members.

On the other hand, research findings in a study carried out by Mokoena (2005) showed that the stakeholders interviewed supported the idea of decentralising school finances and budgeting to the SGB. However, it is not known if SMCs in Malawi primary schools are operating as controls in the management of finances. Furthermore, it is not known whether SMCs have sub-committees as a way of implementing financial controls in the management of SIGs.

2.1.5 External Audit

Audit is an annual independent review which tests among other things, whether the four specific tasks of financial management are working effectively (Cammack, 2007). Above all, an audit is very important as it tests whether the four specific tasks of financial management are working effectively hence ensure that funds are managed well and build trust and assure those who provide funds that the funds they provide are put to good use. The Chairman of the International Auditing and Assurance Standards Board (2011) in his message “Enhancing audit quality” said that achieving quality financial reporting depends on the integrity of each of the links in the financial reporting supply chain. As one of those links, the external audit plays a major role in supporting the quality of financial reporting around the world, whether in the context of the capital markets, the public sector or the private or non-public sector (IAASB, 2011).

In line with this notion, in other countries like South Africa, the South African Schools Act SASA (1996, [Section 43]) requires that the SGB should appoint an independent, qualified person, who is not a member of the SGB or School Management Team (SMT), to audit the books annually (Lekalakala, 2006).

Furthermore, Section 43(2) of the SASA provides that if an audit is not practicable for a particular school, such a school should appoint a person to examine the books instead (Maluleka, 2008). The person appointed must be either qualified to perform the duties of an auditor or accountant or be a person approved by the Ministry of Education and Culture for this purpose. Mbatsane (2006) argues that whilst this may sound like a concession for schools that cannot afford an audit, the reality is that there are small and poor rural schools that would find this provision of the SASA very stressful because it is not feasible for these schools to secure an audit service within the constraints of meager incomes.

The documents which guide management of SIGs in Malawi Primary Schools do not mention engagement of an independent auditor at school level as is the case with the South African Schools Act. Basing on Mbatsane's argument in the preceding paragraph, one may speculate that documents which guide management of SIGs do not mention engagement of an auditor probably because the amount of money given to a school in the SIG programme is not enough to pay for the audit services. Nevertheless, MoEST (2010) pointed out that there is a fungibility and fiduciary risk associated with the PSIP programme. As a way of managing this risk, a strategy that has been put forward is to invest in the National Local Government Finance Committee quality audit team which will ensure District audits of all primary schools at least once in three years

(MoEST, 2010). However, it is not known what is happening in schools as regards district audit of the SIGs.

Apart from pointing out that an audit be conducted at district level, the Primary School Improvement Program School Improvement Plan Development and Implementation Guidelines require that a social audit also referred to as SIP activity monitoring should be conducted (MoEST_b, 2011). According to MoEST_b, (2011) a social audit can be used to verify that each stakeholder is performing agreed roles and responsibilities as written in the SIP social contract and that SIP activities are moving forward successfully. The DEMS, PEAS and the Community are responsible for monitoring implementation of SIP activities funded by the SIG (MoEST_b, 2011). In support of this innovation, PACENET (2010) pointed out that a key feature of the decentralization policy is the empowerment of communities to take a leading role in the improvement of their welfare.

The reasoning behind this is that there is a growing recognition both among governments, donors and civil societies that citizens and communities have an important role to play about enhancing accountability of public officials, reducing corruption and leakage of funds and improving public service delivery (World Bank Social Accountability Sourcebook, 2005). As a result, World Bank Social Accountability Sourcebook (2005) concluded that social audit has become an attractive approach to both the public sector and civil society for improving governance processes, service delivery outcomes, and improving resource allocation decisions. For instance, in Kenya, a social audit guide handbook for communities has been developed to help communities understand how to conduct Community Development Fund social

audits in their location and constituency (Gikonyo, 2008). The expectation is that if members of the public can master the skills to effectively track Community Development Fund expenditure, they can then employ the same skills to track government expenditure in other local development funds such as the Free Primary Education, the newly introduced Youth Fund, the Secondary School Education Bursary and so forth (Gikonyo, 2008). It could therefore be said that the PSIP incorporation of social audit or SIP activity monitoring in the management of SIGs is in line with the trends in other countries.

Soga (2004), in a study to look at Self Managing Schools in Gauteng (South Africa), observed that despite fantastic policies for implementation, very little was done to engage people such that district monitoring machinery in respect of the interface between Head Office and District Office, and the District office and schools required more attention. Nampota and Chiwaula (2013) in their study to explore the processes and outputs of school grants: The Case for Direct Support to Schools in Malawi also observed that the District Education Officer (DEO) was found to rarely visit the schools to monitor progress on use of the procured materials. Nampota and Chiwaula (2013) further noted that the DEO's interest centered on submission of balanced receipts by the school, an area which creates accountability flaws especially in schools where only the head teacher collects materials without involving other members of the larger school management team.

Indeed, Nampota and Chiwaula (2013) as indicated in the preceding paragraph have shown that there is a difference between policy and practice as exhibited in the management of DSS grants. Furthermore, Nampota and Chiwaula (2013) indicated that

auditing of school grants is one area that might need to be looked into critically. Although the Primary School Improvement Program School Improvement Plan Development and Implementation Guidelines require the DEMS, PEAS and the community to conduct social audit, there may be differences between policy and practice as put forward by Soga (2004). Furthermore, the picture given by Nampota and Chiwaula (2013) about auditing of DSS grants further begs the question, what is happening in regard to auditing of SIG? However, there is no information regarding social auditing of the SIGs. There is need therefore to establish what is happening in regard to social auditing or monitoring of the SIGs.

As already alluded to, auditing tests whether the four specific tasks of financial management are working effectively. Adding to that, the DEMs, PEAs and the community are supposed to be engaged in the auditing of the SIGs through activity monitoring of the SIP. Given such a background it means that the DEMs and PEAs could be in a better position to explain four specific tasks of financial management that the SMC performs in the management of SIGs. This study therefore made use of this link to explore how DEMs and PEAs perceive the role of SMCs in managing finances.

2.2 Conceptual and Theoretical Framework

For a school to manage its finances effectively and efficiently a school finance policy must be developed, adopted by all the relevant stakeholders and implemented accordingly (Mestry, 2004). Clarke (2008) in Swartz (2011) states that one of the main purposes of the schools' finance policy is to put in place a system of checks and balances to ensure that the schools' finances are safeguarded and correctly managed. Motsamai, Jacobs, and Wet (2011) repudiate the argument that the existence of a financial policy

will inevitably lead to sound financial management and consequently quality education. The reason for this as pointed out in their study is that there are several deficiencies of, as well as problems regarding the implementation of a policy such that there is tension between policy and practice. This is probably the reason Cohen (1995) suggests that the criteria for the success of systemic reform in changing practice is to make educators aware of the new policy directions, engage them in order to know their beliefs, values and attitudes towards the reforms so as to understand what is needed to change them, and implement the policies.

In support of Cohen's suggestion, Swartz (2011) recommended that the Education Districts or the Provincial Education Department draw up a generic schools' finance policy containing the minimum rules and regulations for the efficient, effective and economic management of the schools' finances and that school governing bodies (inclusive of all relevant stakeholders) use the generic instrument to adapt and contextualize it to their schools. This implies that when implementing a policy reform such as management of finances at school level, there is need to establish if sound financial management is being practiced and determine the underlying reasons behind good or poor financial management in order to shape the way finances are being managed in schools.

In line with what Cohen and Swartz suggest, MoEST has developed generic school improvement financial management guidelines. These guidelines are meant to support effective financial management at the school level which could lead to successful implementation of the School Improvement Plan (SIP) and School Improvement Grant

(SIG). However, it is not known how SMCs are coping with the management of finances using the financial management guidelines in Malawi public primary schools.

The financial management guidelines will therefore provide the contextual framework of this study in which questions were asked to establish how SMCs in Malawi public primary schools were managing finances. In order to establish how SMCs were coping with management of finances, a framework for assessing financial management capacity developed by Cammack (2007) was used to guide the study on what questions to ask and what issues to look at. Authorization letter to use Cammack's framework is in Appendix 2.

2.2.1 Cammack's Conceptual Framework

According to this framework, the four specific tasks of Planning and budgeting, Accounts record-keeping, Financial reporting and Financial controls as shown in Figure 1 are the starting point for assessing and building financial management capacity.



Figure 1: Specific tasks of strong financial management

Source: Adapted from Cammack (2007, p.9)

If one would like to assess an organisation's financial management capacity, there are a number of questions in each section which, together with one's knowledge about the organisation, help to build a good overview of finance management (Cammack, 2007). Therefore, in this study, questions were asked in each of the four tasks in order to understand how SMCs were managing finances. Knowledge from related literature was reviewed which guided what questions to ask in order to establish how SMCs were managing finances. At the same time, the framework gave direction on what issues to look at when determining how SMCs were coping with management of finances. This conceptual framework was used because it is in agreement with what constitutes good financial management by School Governing Bodies (SGBs) similar to SMCs in the case of Malawi as put forward by Bischoff and Mestry in Mestry (2004). Bischoff and Mestry indicated that SMCs need to bear in mind the following aspects:

1. The responsibility of the governing body, its committees, the principal and staff should be clearly defined and the limits of delegated authority should be clearly established.
2. The budget should reflect the school's prioritised educational objectives, seek to achieve the efficient use of funds and be subjected to regular, effective financial monitoring.
3. The school should establish and implement sound internal financial control systems to ensure the reliability and accuracy of its financial transactions.
4. The school should be adequately insured against exposure to risks such as theft, vandalism and fraud.

5. If the school uses computers for administrative purposes all data should be protected against loss, for example, when computers are stolen or if the system is infected with a virus. It is advisable to have a back-up system and all data should be updated on a regular basis.
6. The school should ensure that purchasing arrangements comply with good accounting practice, that is, quality should not be sacrificed. The finance committee or SGB should put control mechanisms in place to ensure that authorization is given for all purchases.
7. There should be sufficient procedures for the administration of personnel matters.
8. Stocks, stores and other assets should be recorded, and adequately safeguarded against loss or theft. Asset registers should be maintained.
9. All income due to the school should be identified and all collections should be receipted, recorded and banked promptly.
10. The school should properly control the operation of only one bank account and reconcile the bank balance with the accounting records.
11. The school should control the use of petty cash.
12. School funds should be administered as rigorously as public funds.

Although some of the aspects in what constitute Bischoff's and Mestry's good financial management could be found in more than one of the four tasks of the Cammack's framework, one could align steps 1 and 2 to planning and budgeting in the Cammack's framework for assessing financial management capacity while steps 8 and 9 could be aligned to accounts record-keeping; Steps 3, and 7 to financial reporting and finally steps 3, 4, 5, 10, 11 and 12 could be likened to financial controls.

In addition, the framework requires that external audit should be conducted which is in line with the requirements of a Mestry's good finance policy. In essence, Cammack's framework captures both the requirements of a good finance policy and good financial management in schools. This was one of the reasons this framework was used in this study. In addition, the framework is not complicated and therefore it avails itself to the understanding of the many stakeholders who will make use of this study.

The four specific tasks of financial management and external audit are not enough to assess financial management. There are wider organisational aspects which will help to run an organisation professionally and build strong financial management capacity. According to Cammack's framework, these organisational aspects – management committee, finance staff, financial information, organisational culture and external relationships – are essential for improving the organisation's management and programme effectiveness. Despite their significance, interest in this study was not to look at detailed aspects of culture, external relationships, and financial information in terms of computerised systems which Cammack's framework for assessing organisational aspects of financial management explored.

SMCs in Malawi primary schools are not using computerised accounting systems. Rather, organisation of SMCs is such that power is shared among some in the case of delegated power for sub-committees or all members of the SMC who are thought to have a shared understanding about the aims of the school. This is in tandem with Collegial models' assumptions that organisations determine policy and make decisions through a process of discussion leading to consensus and that the head is one figure

within a participative system (Bush, 2003). The Collegial model was therefore employed in this study to provide the theoretical framework in looking at the structure of the SMC and the way it organizes itself through sub-committees and the SMC as a whole.

2.2.2 Collegial Model

According to Bush (2003), in a Collegial model, power is shared among some or all members of the organisation who are thought to have a shared understanding about the aims of the institution. Aspects which encapsulate collegiality are increased involvement, shared accountability and shared decision-making (Singh & Manser, 2002). Lofthouse in Singh and Manser (2002) asserts that the introduction of collegial style of management should be focused on how to extract the best from people and create the most effective and efficient educational climate possible.

Collegial models assume that “organizations determine policy and make decisions through a process of discussion leading to consensus” (Bush 2003, p.64). Little (1990), in Bush (2003), stated that the reason to pursue the study and practice of collegiality is that, presumably, something is gained when members work together and something is lost when they do not. This agrees with findings of a study carried out by Singh and Manser (2002) where respondents stressed that participation of teachers in the decision-making process created a sense of ownership that in turn enhanced the prospects of successful implementation. On the other hand, Singh and Manser (2002) further pointed out that the process of decision making using collegial model may be more time consuming but if the efficiency of the school is enhanced, then the time spent is well worth the effort.

Collegiality is closely associated with school effectiveness and school improvement (Singh & Manser, 2002). Realising this, in Armenia, school management collegial bodies, have been introduced to ensure community participation in school governance and to increase the efficient use of the state budget for education by utilizing school governance through the School Boards (Mkrtchyan & Tsaturyan, 2008). Findings in a study conducted by Mkrtchyan and Tsaturyan (2008) revealed that although legally being represented in the School Boards, parents and teachers due to their actual behavior and existing public beliefs have not performed a real representation of the whole stakeholder group, and behave finally dependent on School Principal. With this, they provide the Principal with an unbalanced power in the school decision-making process and lowering the significance of the School Board as high collegial management body (Mkrtchyan & Tsaturyan, 2008). On the other hand, findings of the case study conducted by Singh and Manser (2002) revealed that the exploitation of available resources in historically disadvantaged schools in South Africa coupled with a collegial management structure could improve the matriculation results. In addition to these findings, Matthews, Moorman, and Nusche (2007) pointed out in their report that the Victorian leadership strategy encourages collegial exchanges within the educational community as a way of developing school leadership.

What has to be highlighted is that although the official documents developed by MoEST to guide management of finances in schools do not clearly stipulate that they are incorporating Collegial model. However, this model is associated with school effectiveness and improvement which is in line with the school improvement reform and effective use of resources as required in the Malawi primary school financial

management guidelines. It is for this reason that the researcher has used Collegial model as the study's theoretical framework. In addition, the major features of Collegial models are in tandem with the expectations of the way the SMC is supposed to operate as outlined in the financial management guidelines.

For instance, one of the features is that the size of decision-making groups has to be sufficiently small to enable everyone to be heard. Thus, the expectation is that the SMC should have sub-committees like finance and procurement sub-committees which comprise of a small number of individuals to make decisions as regards budgeting and what to buy. Another feature is that in collegial models, decisions are reached by consensus rather than division or conflict. The reasoning behind this is that collegiality is acclaimed as a way for members to benefit from the support and expertise of their colleagues (Bush, 2003). In SMCs and their sub-committees, the expectation according to the primary school financial management guidelines is that members in the committees should bring in their own expertise in budgeting, record keeping, procuring such that final decisions on how to use the money are reached by consensus.

Also, Collegial models assume a common set of values held by members of the organisation such that it is always possible to reach agreement about goals and policies (Bush, 2003). Bush further asserts that these values may arise from the socialization which occurs during training and the early years of professional practice. According to the financial management guidelines, the expectation is that members in SMCs undergo training before they are incorporated in the SMC to assist in the management of finances. It could therefore be assumed that members share a common understanding and values in the way they have to manage finances in Malawi primary schools after

undergoing training. With such common understanding, it could be possible to reach a common agreement on how to come up with a budget and what to procure hence achieving a common goal. The theoretical framework was employed in this study to assist the researcher in discussing and interpreting the findings that emerged from the research.

2.3 Chapter Summary

Studies conducted in other countries which have been reviewed in this chapter have shown that success or failure of decentralised system of school financial management depends to a large extent on the capacity of SMCs to manage the limited resources available to schools. It has further been shown that there is a general concern that the majority of the SMC parent component has never been to school, which frustrates any effort to train them and the subsequent demand to implement tasks like record keeping, financial reporting and financial controls. As a result, research evidence from other countries indicates that instead of the school management team taking an active role, in most schools, it is predominantly the head teachers' ideas and decisions that take the lead.

Some studies done in Malawi, which have been reviewed in this chapter, have indicated that SMC members are limited by their low level of education and that no records were kept in the DSS program. Studies in other countries have however noted that there is need to consider how the different levels of education of the SMC members affect management of finances. This study will therefore explore how the different levels of education affect the way SMC members implement the different tasks assigned to them in the management of school finances.

Furthermore, studies done in Malawi have focused on DSS implementation. It has however been noted that DSS grants were managed by the district office. Now that the SIGs are managed at school level implies that SMC members have to take part in planning, budgeting, procuring, record keeping and reporting which further amplifies the concerns that were raised in the DSS program. This study therefore set out to explore how SMCs are coping with management of finances at school level. The next chapter describes and justifies the chosen research methodologies on the basis of information required to answer the research questions.

CHAPTER 3

RESEARCH DESIGN AND METHODOLOGY

3.0 Chapter Overview

This section explains the research approach employed in this study and the research design. Since the study involved interaction with participants, this chapter also discusses the researcher's desired skills and ethical considerations that had to be taken into consideration. Finally, the Chapter discusses the framework for data analysis and highlights limitations of the study.

3.1 Nature of the Empirical Investigation

This section describes the design and methodology of this study.

3.1.1 Research Design

This study used a multiple embedded case study design as shown in Figure 2.

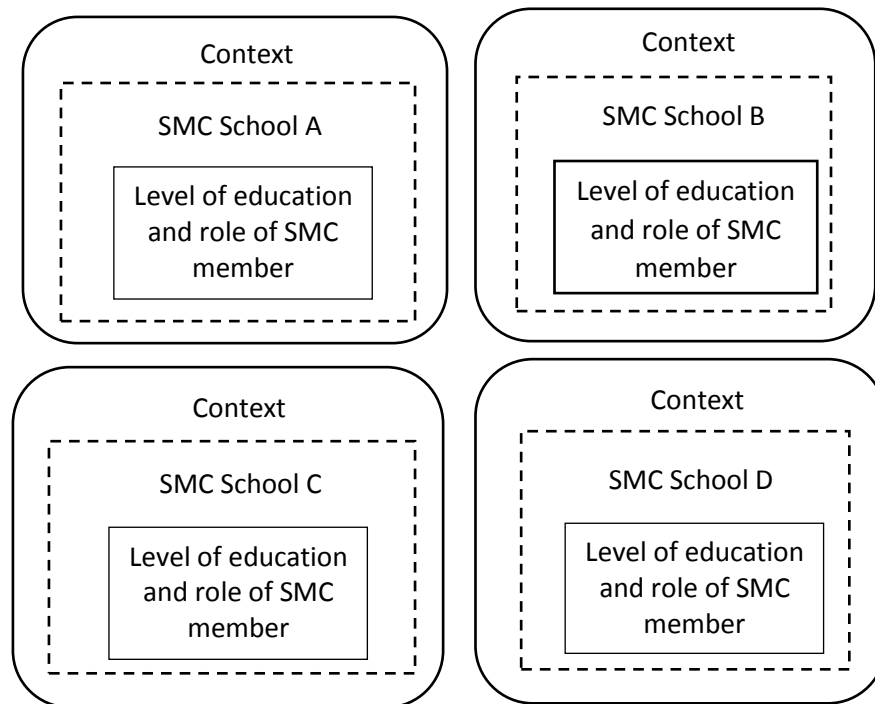


Figure 2: Multiple embedded case study containing SMC as a unit of analysis

Source: Researcher analysed data (2015)

According to Yin (2009, p.53), “a multiple case study design is one which may contain more than a single case”. In this study, each of the four schools as shown in Figure 2 represented a single case with the SMC as the unit of analysis that was used to explore how SMCs were coping with management of finances. In line with qualitative approach which requires an exploration of a phenomenon in its context, Yin (2009, p.18) defines “a case study as an empirical inquiry that investigates a contemporary phenomenon in depth and within its real-life context relying on multiple sources of evidence, with data needing to converge in a triangulating fashion”. However, Miller and Yang (2008) stated that a potential problem with qualitative approaches which also applies to this study as one of the qualitative studies is the difficulty in generalising to a larger

environment. Nonetheless, Yin (2009) suggests examining the context in which actions take place and using multiple sites to increase generalisability. This is the reason two SMCs in each of the urban and rural settings were selected for this research. The selection of two SMCs in each of the urban and rural settings enabled replication such that evidence from all the four SMCs was more compelling, and the overall study was therefore more robust than the single case.

Yin (2009, p.54) further asserts that “an important step in replication procedures in multiple case studies is the development of a rich theoretical framework”. The theoretical framework later becomes the vehicle for generalising to new cases. In this study, collegial model was used as a theoretical framework to enable generalising on how SMCs were coping with management of finances in primary schools.

According to Yin (2009, p.50), “if within a single case, attention is also given to a subunit or subunits such that the study involves more than one unit of analysis then the study is said to be an embedded case study”. For all SMCs in the four schools in this study, an embedded design was used in order to explore how members with different levels of education understood their role in managing finances. SMC member’s role and level of education represented an embedded unit of analysis. The overall design for this study was therefore a multiple embedded case study as shown in Figure 2.

Cohen, Manion and Morrison (2000) however further cite a few problems with the case study design stating that results are not easily open to cross-checking hence they may be selective, biased, personal and subjective and that they are prone to problems of observer bias.

To address the issue of observer bias, this study used data from different data sources and of information which follow a corroboratory mode known as triangulation (Yin, 2009). Triangulation is the term widely used for research designs where different sorts of data or methods of handling data are brought to bear on the research question (Richards, 2009). Yin warns that in pursuing such corroboratory strategies, there is need to distinguish between two conditions-when one has really triangulated the data and when one has multiple sources of data as part of the same study but that nevertheless address different facts. Yin (2009) asserts that when one has really triangulated the data, the events or facts of the case study have been supported by more than a single source of evidence; when one has used multiple sources but not actually triangulated the data, one typically analyses each source of evidence separately and compares the conclusions from the different analyses. As one way of addressing observer bias and achieving validity, data which was collected using multiple sources in this study was triangulated. In addition, responses on a particular theme or sub-theme from all the seven participants at a school were corroborated in order to understand how the SMC was managing finances.

In responding to the limitation of cross-checking, there is need to build validity checks into the research design (Richards, 2009). Richards (2009) states that ‘triangulation’ and ‘member checking’ also known as ‘respondent validation’ are two commonly advocated ways of checking validity. Apart from using triangulation as stated in the preceding paragraph, this study also engaged member checking. After transcribing the interviews, respondents were requested to read and cross check if what was written in the transcripts was what they said.

3.1.2 Methodology

This study used qualitative research approach. Qualitative research is an approach in which researchers are concerned with understanding the meaning which people attach to their experiences or phenomena within their society (Ritchie & Lewis, 2003). In other words, in a qualitative study, action can best be understood when it is observed in the context in which it occurs (Creswell, 2014). Hence for this study, the researcher visited schools for data generation, which enhanced the understanding and analysis of the way SMC members were coping with management of finances in primary schools.

According to Cohen, Manion and Morrison (2000) in qualitative research, data collected take the form of words or pictures rather than numbers such that the written results of this research contain quotations from the data to illustrate and substantiate the findings. In this study, the researcher took field notes during his observations and recorded all the interviews which were later, transcribed. A qualitative approach was suitable for this study because it enabled the researcher to explore and understand the way SMC members were managing finances from the descriptions of the interview responses, documentary analysis and observations.

Those who engage a qualitative approach support a way of looking at research that honors an inductive style (Creswell, 2014). They do not search out data or evidence to prove or disprove hypotheses they hold before entering the study; rather, the abstractions are built as the particulars that have been gathered are grouped together (Maluleka, 2008). Hence a qualitative approach was chosen in this study because it enabled the researcher to analyse responses from different participants on a particular

theme or sub-theme in order to understand how SMC members were managing finances.

The qualitative approach concerns itself with the exploration and understanding of the meaning individuals or groups ascribe to a social or human problem (Creswell, 2014). In other words, qualitative researchers are concerned with what is called the participants' perspective (Maluleka, 2008). Similarly, the qualitative approach was used in this study to enable the researcher to understand how different members of the SMC conceptualize their role in managing finances and how other stakeholders gauge the role of the SMC in managing finances.

3.2 Sampling

In this study, purposive sampling was used. According to Cohen, Manion and Morrison (2000) in purposive sampling, researchers handpick the cases to be included in the sample on the basis of their judgment of their typicality. They seek out groups, settings and individuals where the processes being studied are most likely to occur (Silverman, 2013). In this study, participants were included in the sample because they were likely to be knowledgeable and informative about the phenomena the researcher was investigating. In this way, the researcher built up a sample that was satisfactory to the specific needs of this study.

The approach was through a case study where SMCs from two schools in the urban setting and another two from a rural setting in Zomba Educational Districts were purposefully sampled. The choice of primary schools in Zomba Educational Districts enabled literal replication and theoretical replication which is in tandem with multiple-

case study design (Yin, 2009). Two schools were selected in each of the urban and rural settings to enable replication in both settings. At the same time, schools were selected in urban and rural settings to give contrasting results between these settings hence achieve theoretical replication. The benefit of choosing this area was that the schools were within reach for the researcher as a Zomba resident. This enabled the researcher to visit each of the participants twice, that is during data collection and member checking.

In order to explore and understand how SMCs were managing finances in primary schools in Malawi, the researcher's initial plan was to interact with the head teacher who normally assumes the role of Secretary to the PTA, two members in the finance sub-committee and two members in the procurement sub-committee of each of the SMCs in the four schools. It was found that during the pilot of data generation instruments, some members who were holding some of these positions had just been elected and were therefore not knowledgeable of what was happening or some were not available because they transferred to some other location or were not active hence the researcher resorted to interviewing members who were available, participating in the management of finances at the school and able to inform the study. The researcher also interviewed a total of four PEAs, one from each of the four schools which were selected under this study. Two officers, one from the DEM rural and the other from the DEM urban office were also interviewed. The PEAs and officers from the DEMs' offices were interviewed in order to understand how other stakeholders perceive the role of SMCs in managing finances.

3.3 Data Generation Methods

Richards (2009) states that case studies are strengthened by using multiple methods and viewing the topic several ways. According to Yin (2009) case study evidence may come from various sources. In order to strengthen this study, multiple data generation methods were used. These included; documents and archival records, direct observation and interviews.

Richards (2009) warns that the challenge is not so much making data but rather making useful, valuable data, relevant to the research question being asked, and reflecting usefully on the process of research. This called for strategies on how data was generated using each of the multiple methods of data generation that were employed in this study. To achieve this end, what follows in the proceeding paragraphs are descriptions of how data was generated using each one of the methods in order to ensure that the data was relevant to the research questions.

3.3.1 Interview

Cohen, Manion and Morrison (2000) assert that the more one wishes to acquire unique, non-standardised, personalised information about how individuals view the world, the more one veers towards qualitative, open-ended, unstructured interviewing; the more one wishes to gain comparable data— across people, across sites—the more standardised and quantitative one's interview tends to become. Patton (1990) in Rubin and Babbie (2011) suggests that one way to provide more structure than in the completely unstructured informal conversational interview, while maintaining a relatively high degree of flexibility, is to use the interview guide. An interview guide lists in outline form the questions and issues that the interviewer should cover in the

interview, but it allows the interviewer to adapt the sequencing and wording of questions to each particular interview (Patton, 2002). In this study, interview guide was employed in order to enable the researcher keep focused on the same predetermined topics and issues while remaining conversational and free to probe into unanticipated circumstances and responses. The researcher conducted one to one interviews with each of the SMC members at each school, PEAs and DEM representatives. Interviews were at first conducted with the SMC members at each school without following any order as to who to be interviewed first. Thereafter, the PEA for the school was interviewed and the DEM representative was the last person to be interviewed in each Education District. Interview guide which was used to generate data from SMC members is in Appendix 3, while in Appendix 4 is the interview guide which was used to generate data from DEM representatives and PEAs.

Yin (2009) argues that ability to pose and ask good questions is a pre-requisite for case study investigators. Summers (2009) asserts that throughout the interview process, one has two jobs: to follow one's own line of inquiry, as reflected by the case study protocol, and to ask actual conversational questions in an unbiased manner that also serves the needs of one's line of inquiry. For instance, one may want to know "why" a particular process occurred as it did. Becker (1998) in Summers (2009) has pointed to the important difference in actually posing a "why" question to an informant which, in his view, creates defensiveness on the informant's part in contrast to posing a "how" question-the latter in fact being his preferred way of addressing any "why" question in an actual conversation. Summers (2012) pointed out that in framing open ended questions one should avoid the use of "Why" questions. Summers (2012) argues that if one asks someone why they did something or did not do something, they imply that

they believe the person should have handled things differently which may make the respondent to be uncomfortable. Thus, in this case study, interviews were operating on two levels at the same time: satisfying the needs of this case study's line of inquiry while simultaneously asking the interviewees "friendly" and "non-threatening" questions.

Summers (2009); Rubin and Babbie (2011) point out that the interviewer should not try to halt the respondent's line of discussion or change the subject abruptly. Rather, the researcher should allow the interviewee to continue to talk and later branch what they have said back in a direction that is appropriate to the interviewer's purposes (Summers, 2009; Rubin & Babbie, 2011). In line with these requirements of asking questions are the guidelines and formula for asking questions developed by Summers (2009). In this study, the researcher was guided by the guidelines and formula for asking questions which were developed by Summers (2009) when framing questions for the interview guide and when asking follow up questions to the interviewees. Each time an interview was conducted both during the pilot and study itself, effort was made to use the guidelines to assess if the questions asked were in line with the guidelines. Outcomes from this assessment was used to polish up the questions and prepare the researcher for subsequent interviews. These guidelines and formula for asking open questions are summarised in Appendix 5.

3.3.1.1 Tape Recording

The use of a tape recorder has the advantage of allowing the researcher to record accounts that are both detailed and accurate in a way that is different from field notes (Silverman, 2013; Stringer, 2007). Tapes can be replayed so that transcriptions can be

improved, and analyses can take off on a different tack unlimited by the original transcript (Silverman, 2013). Sequences of utterances can be inspected to make sense of the conversation (Silverman, 2013).

In this study, a Windows sound recorder installed on Lenovo laptop was used to record the interviews. The following steps for using a recorder as put forward by Stringer (2007) were employed in this study in order to make effective use of the sound recorder: prior to the interview the sound recorder was checked if it was in working order and battery for the laptop was fully charged; there was enough space as the laptop had 250 Gb memory free space which was more than sufficient recording space for the length of the interviews; interviewee's permission to record the interview was requested before recording; recordings were transcribed as soon after the interview as possible, the interviewees were provided with a copy of the transcription to check for accuracy. Recordings were kept in a file which required a pass word to be accessed and transcriptions were stored in a safe place to ensure confidentiality.

3.3.2 Document Analysis and Archival Records

Document analysis is the situation in which the reader reads and analyses important documents such as minutes of the meetings, newspaper articles and historical archives and previously gathered census data (O'Leary, 2004) in Mavuso (2009). The process of document analyses is done with the aim of understanding the participants' actions and the meaning they attach to their actions or events (Mouton 2005; Plummer, 2001) in Mavuso (2009). In this study, an analysis of all available documents relating to how SMCs manage school finances, such as agendas and minutes of the meetings held, 2014 financial reports and budgets, annual SMC programmes and financial management

guides were analysed. In this study, archival records in form of budgets and their corresponding financial reports for years 2013 and 2012 were also used to understand how finances were being managed in schools.

Yin (2009) says that for case studies, the most important use of documents is to corroborate and augment evidence from other sources. Silverman (2013) adds that it is important to recognize that documents make sense because they have relationships with other documents. This implies that the analysis of documentary reality must, therefore, look beyond separate texts, and ask how they are related. In this study, effort was made to review documents and corroborate them with other documents and information gathered from other sources of data generation. For instance, information on how much funds were provided to schools was extracted from the budgets and cross checked against the financial reports. This was further supported by responses from the interviews.

3.3.3 Direct Observation

Because a case study takes place in the natural setting of the “case,” an opportunity is created for direct observation (Cohen, Manion & Morrison, 2000). According to Creswell (2014) qualitative observation is when the researcher takes field notes on the behavior and activities of individuals at the research site. In this study, observation involved looking at whether there were reports posted on the notice boards, checking materials bought, buildings constructed and maintained using the funds that were provided to the school. The method of observation that was used in this research was non-participatory observation and the researcher was taking down notes on what he had observed.

3.4 The Researcher as an Instrument

Yin (2009) asserts that data generation procedures are not routinised in a case study due to the continuous interaction between the theoretical issues being studied and the data being collected. As a result, a case study demands an investigator's intellect, ego and emotions. In order to meet such demands, Yin (2009) suggests the following commonly required skills on the part of the investigator which were employed in this study:

- Ability to ask good questions and interpret the answers. Specific information that may become relevant to a case study is not readily predictable. As such the ability to pose and ask good questions was therefore a pre-requisite for the researcher and was guided by Summers framework for asking questions. The researcher was also corroborating what was said by all respondents at a particular school in order to understand how SMCs were managing finances.
- An investigator should be a good “listener” and not be trapped by his or her own ideologies or preconceptions. As the respondents were recounting an incident, the researcher was listening attentively and recording what was said. The recordings were later transcribed verbatim.
- An investigator should be adaptive and flexible, so that newly encountered situations can be seen as opportunities, not threats. The researcher was adaptive and flexible. This is the reason the researcher did not stick to asking questions about SIG only but had to probe further to understand how SMCs were managing SDF.
- An investigator must have a firm grasp of the issues being studied, even if in an exploratory mode. Apart from reading books which guide how SMCs manage finances for primary schools in other countries, the researcher read the PSIP Financial Management Guidelines which provide guidance on school

financial management and procurement issues for public primary schools in Malawi. The researcher also read the primary school improvement program structure booklet in which some of the responsibilities of the SMC are defined. This enabled the researcher to have a firm grasp of the expected role of the SMC in the management of finances in public primary schools in Malawi.

- A person should be unbiased by preconceived notions, including those derived from theory. The researcher was especially prone to this problem because of two reasons. The first reason was that the researcher already understood what was expected from each SMC member having read the primary school improvement financial management guidelines. Secondly, the researcher had already interviewed some of the SMC members which meant that those who had not yet been interviewed might have given contradictory responses. The researcher was very open, sensitive and responsive to contradictory evidence by letting the interviewee to respond to the questions asked without interfering. For instance, the researcher was conscious not to mention that what the interviewee was saying is contrary to what was said by other members but instead was probing further to understand how finances were managed.

3.5 Ethical Consideration

Yin (2009, p.18) asserts that the study of “a contemporary phenomenon in its real-life context” obligates one to important ethical practices like the specific need to protect human subjects. The exploration of how SMCs manage finances in the school setting is a contemporary phenomenon and therefore obligates this study to ethical practices. Ethics embody individual and communal codes of conduct based upon adherence to a set of principles which may be explicit and codified or implicit and which may be

abstract and impersonal or concrete and personal (Cohen, Manion, & Morrison, 2000). The ethical considerations which this study took into account were: informed consent and voluntary participation, approval, anonymity and confidentiality, feedback and honesty.

3.5.1 Informed Consent and Voluntary Participation

Informed consent has been defined by Diener and Crandall in Cohen, Manion, and Morrison (2000) as ‘the procedures in which individuals choose whether to participate in an investigation after being informed of facts that would likely influence their decisions’. Frankfort-Nachmias and Nachmias (1992) in Cohen, Manion, and Morrison (2000) further assert that participants should know that their involvement is voluntary at all times, and that they should receive a thorough explanation before-hand of the benefits, rights, risks, and dangers involved as a consequence of their participation in the research project. Identified participants were informed about the investigation, its goal and the procedures that were followed to collect data and they were given the choice of either participating or withdrawing. Only one SMC member at School A refused to be interviewed for his own personal reasons.

3.5.2 Approval

Permission to conducting the research was obtained from the District Education Offices, PEAs and Head teachers of schools which were involved in the study to gain access to sites and study participants before any data was collected. Letters were written to request the authorities for permission to collect data. Authorisation letters are shown in Appendix 1.

3.5.3 Anonymity and Confidentiality

The researcher assured the responsible officers and participants themselves that their identities and their responses on the interview would be treated with utmost confidentiality. The investigator gave each school a letter label and each participant a code number and labelled all written documents with the letter and code number rather than with the school's and person's name. The researcher also used the word representative to identify members who were interviewed at the DEM Urban and DEM Rural offices in order to disguise individuals who were interviewed. In this way, the researcher ensured that no one will be able to identify the schools and the participants that were involved in this study.

3.5.4 Feedback and Honesty

The investigator provided participants with the opportunity to receive the results of the study in which they had participated. The researcher was open and transparent about the purpose of the research to the research participants. The researcher did not fabricate data to support a particular conclusion.

3.6 Pilot Test of Data Generation Instruments

The scope of the inquiry for the pilot can cover both substantive and methodological issues (Yin, 2009). Silverman (2013) adds that the pilot can allow one to practice interviewing, determine if one will get interesting and substantial data and help one to further develop interview schedules.

In this study, pilot of the interview guide served as a useful practice for the researcher. Pilot of all data generation instruments that were used in this study helped in polishing

up the data generation instruments. The pilot also helped to find out whether interesting and substantial data will be obtained. Furthermore, the pilot informed the study about the logistics of the field inquiry.

3.6.1 Selection of Pilot Sites for Data Generation Instruments

Some of the criteria for selecting pilot sites are convenience, access, geographical proximity and the ability of sites to allow the researcher to observe phenomenon from different angles (Yin, 2009). In this study, two schools were chosen one from an urban setting and the other from a rural setting to allow observation of different phenomenon. Schools which were accessible and close to where the researcher was residing were chosen.

3.7 Data Analysis

This study used Framework analysis which was originally developed by Ritchie and Spencer in 1994 to analyse data (Srivastava & Thomson, 2009; Lacey & Luff, 2001). Srivastava and Thomson (2009); Lacey and Luff (2001) note that during Framework analysis, data is sifted, charted and sorted in accordance with key issues and themes using five steps which were employed in this study as follows: familiarisation – the researcher familiarised with the transcripts of the data collected by reading and understanding what was written in the transcripts. As part of the process of analysing the interview data, the researcher re-listened to the recordings to allow for more familiarity with the major issues arising from the data. This was done in order to gain an overview of the generated data. This was followed by transcription of the data. Interviews were transcribed verbatim. Some of the transcripts were in Chichewa language because some of the respondents could not speak English language.

After transcription, responses which were in Chichewa were translated into English. An experienced translator was engaged to translate the transcripts from Chichewa to English; identifying a thematic framework - the researcher recognized emerging themes and sub themes in the data set after familiarization. The researcher identified themes in line with the Cammack's conceptual framework. Nodes were created using identified themes as shown in Nvivo output in Appendix 6. Although the researcher had a set of prior themes which were according to major tasks as regards management of finances as stipulated in Cammack's conceptual framework, the researcher maintained an open mind and did not force the data to fit a priori issues.

In addition to the five tasks, there was another theme added on challenges that SMC members faced in managing finances and the themes were further broken down into sub-themes as shown in the Nvivo output in Appendix 6 showing major themes and sub-themes; indexing – portions or sections of the data that corresponded to a particular sub-theme were identified and coded on to their corresponding sub-themes using Nvivo. Transcribed data was thus coded using Nvivo which helped to bring responses for the same question from different interviewees at each school together; charting - the specific pieces of data that were indexed in the previous stage were arranged in charts of the sub-themes and themes using Nvivo. This helped to bring responses on the same theme from all the four SMCs together. Finally, mapping and interpretation - key characteristics as laid out in the charts were condensed and analysed.

3.8 Limitations of the Study

One of the limitations of this study relates to the focus on four SMCs from four primary schools in Zomba Educational Districts. Given the context of Zomba Educational Districts, this may limit the ability to generalise results to other SMCs in other Districts in Malawi. However, the approach to case selection did ensure that the four schools varied on key criteria that allowed the research questions to be examined in fairly diverse settings that was in rural and urban settings that facilitated understanding of how SMCs were managing finances and generalising the results to other similar contexts. In addition, a high participation rate was achieved, with strong representation from all four cases and other stakeholders that were actively involved in monitoring of how finances were managed in primary schools. Furthermore, Yin (2009) suggests employing a theory in a case study to enable analytical generalisation. This study used Collegial model to interpret the findings in order to enable analytical generalisation and achieve external validity. However, it would be particularly useful to study additional SMCs for schools in other districts to determine if similar findings could be obtained.

A few limitations were also experienced in the course of conducting the study especially during data generation. Initially, the plan was to interview the PTA secretary, two members in the finance sub-committee, two members in the procurement sub-committee and two members from the PTA who were in the SMC. However, it did not go as planned because some of the members had resigned while one member at School B did not accept to be interviewed. Nevertheless, participants who were interviewed in their place were able to respond to the questions and informed this study such that the researcher was able to understand how the SMCs were managing finances.

The other limitation was non-availability of some financial and archival records for documentary analysis. Despite this challenge, by triangulating data obtained from the different sources the researcher was able to gain an understanding of how members were carrying out their roles and establish how SMCs were coping with management of finances.

3.9 Chapter Summary

This chapter justified the use of a qualitative approach for this study. The chapter also discussed the appropriateness of the multiple embedded case study methodology which was used to understand how SMCs were coping with management of finances in Malawi public primary schools. The chapter then presented a rationale for the selection of the research site and described the data sources from which the researcher drew information to develop the case study. In addition, the chapter discussed the ethical issues that were taken into consideration including protecting the anonymity of the research site, providing confidentiality for the subjects in the study, and establishing and maintaining the trust of SMC participants. The final section of the chapter described framework analysis as the data analysis procedure that was used and highlighted limitations which were encountered during the study. The findings and discussions that were derived from the methodology discussed in this chapter will be explored in the next chapter.

CHAPTER 4

PRESENTATION AND DISCUSSION OF FINDINGS

4.0 Chapter Overview

This chapter begins with presentation of the description of the demographic data for the interviewees. This is followed by presentation of findings on level of education and training of the SMC members and then sources of income for the SMCs. Thereafter, findings are presented in themes according to tasks as described in Cammack's conceptual framework. This is followed by presentation of findings on challenges that SMCs face in managing finances, how SMC members perceive their role and then perceptions of other stakeholders on how the SMC was managing finances. On each theme, the findings have been presented by highlighting the findings on each of the four cases. Findings have been supported by actual quotes from participants. The chapter then presents the discussion of the findings and then finally ends with interpretation of the findings using collegial model.

4.1 Results

4.1.1 Demographic Information

Table 1. displays the position, sex, age range, period on position and level of education of the SMC members who participated in the study. Seven SMC members were interviewed at each of the four schools. The four schools which were visited in the study were labelled A, B, C and D.

Table 1: Demographic Data of Interviewees

SCHOOL	POSITION IN THE SMC	SEX	AGE	PERIOD ON THE POSITION	LEVEL OF EDUCATION
A	SMC Chairperson	M	40-50	4 months	Dropped out in standard 8
	Previous SMC Treasurer	F	50-60	3 years	Dropped out in form 2
	PTA Member	M	30-40	4 years	BED
	SMC Member	F	40-50	4 months	Dropped out in standard 7
	Second SMC Member	F	40-50	4 months	Dropped out in form 1
	PTA Secretary	F	50-60	4 years	MSCE plus Teaching Certificate
	Procurement Member	F	40-50	4 months	MSCE and Teaching Certificate
B	Current SMC Chair	M	40-50	7 months	Master's in Education
	Previous SMC Chair	M	50-60	3 years	JCE

Table 1: Demographic Data of Interviewees continuing					
	Previous PTA Chair	M	40-50	More than 3 years	MSCE plus Teaching Certificate
	Current SMC Treasurer	F	40-50	4 months	Bachelor of Science
	Previous SMC Treasurer	M	40-50	2 years	Bachelor of Commerce
	PTA Secretary	F	50-60	4 years	Bachelor of Divinity plus UCE
	PTA Vice Secretary	F	40-50	3 years	Diploma in Human Resource
C	SMC Chairperson	M	50-60	4 months	Dropped out in standard 6
	PTA Chairperson	F	30-40	1 year	Dropped out in standard 4
	EX PTA Chairperson	M	50-60	2 years 6 months	Dropped out in form 2
	EX SMC Treasurer	M	40-50	2 years 6 months	Dropped out in standard 7
	EX SMC Secretary	F	50-60	3 years	JCE
	PTA Secretary	M	40-50	1 year	MSCE plus Teaching Certificate

Table 1: Demographic Data of Interviewees continuing					
	Procurement Member	M	30-40	2 years	MSCE plus Teaching Certificate
D	SMC Chair	F	30-40	1 year	Dropped out in standard 5
	PTA Vice Chair	F	50-60	1 year	Dropped out in standard 1
	SMC Treasurer	F	30-40	2 years	MSCE
	SMC Secretary	M	30-40	2 years	JCE
	Vice Secretary SMC	F	30-40	2 years	JCE
	PTA Secretary	M	60-70	10 years	JCE plus teaching certificate
	Vice Secretary PTA	M	40-50	2 years	MSCE plus teaching certificate

Source: Researcher analysed data (2015)

Table 1 reveals participants who were selected for the interviews from SMCs of Schools A, B, C and D. School A and B were located in the urban setting while School C and D were in the rural setting. Seven participants were interviewed at each of the four schools giving a total of 28 SMC member interviewees. Sex of interviewees is marked by alphabet 'M' for male and 'F' for female. Coincidentally, 14 of the members interviewed were females representing 50% and the other 50% were males. The PTA Secretaries who were interviewed at all the four schools were the Head Teachers at the schools. The PTA Vice Secretaries were the Deputy Head Teachers. The Procurement members were teachers at the schools. This means that the first five members for each school as listed in Table 1 were from the parent component of the SMCs while the last two participants were from the teacher component of the SMCs. Some of the members from the parent component who were interviewed at a school were those who had served in the previous SMC for that school. For instance, at School A, the PTA Member had served in the previous committee as SMC Chair. He was re-elected as the PTA member because the PTA agreed that he should be retained as part of the SMC team to orient new SMC members on how to manage finances. At School B, the Previous SMC Chair, the Previous PTA Chair and the Previous SMC Treasurer were those who had served in the previous SMC for School B. Similarly, at School C, the Ex PTA Chairperson, the Ex SMC Treasurer and the Ex SMC Secretary were those who had served in the previous SMC for School C. Members who served in the previous SMCs were interviewed because they were available and were also likely to be more knowledgeable and informative about what was happening in regard to management of finances at the school.

On the other hand, all participants from the parent component who were interviewed at School D were those who were serving in the SMC at the time the interviews were conducted. Similarly, the SMC Chairperson, SMC Member and Second SMC Member at School A, the Current SMC Chair and Current SMC Treasurer at School B, and the SMC Chairperson and PTA Chairperson at School C were those who were serving in the SMC at the time the interviews were conducted. The findings in Table 1 also reveal that most of the SMC members interviewed were above forty years of age. All the four Schools were observing the two-year tenure in office for the SMC members. The researcher also interviewed the PEAs for the respective schools which were visited during the study. The DEM Urban and DEM Rural representatives were also interviewed.

4.1.2 Level of Education

The findings indicate that SMCs for school C and D which were in the rural setting had members with lowest level of education. At School A for example, out of the seven members who were interviewed, a member with the lowest level of education was an SMC Member who dropped out of school in Standard 7 followed by the SMC Chairperson who dropped out of school in Standard 8. At School B, out of the seven members interviewed, a member of the SMC who had the lowest level of education was the Previous SMC Chair who had JCE certificate. While at School C, of the members interviewed one who had lowest level of education was the Ex PTA Chairperson who dropped out in Standard 2 followed by the PTA Chairperson who dropped out in Standard 4. The Ex PTA Chairperson for School C was very frank to disclose that he was able to read Chichewa but not English. At School D, the Vice Chair PTA dropped out in Standard 1 and the SMC Chair dropped out in Standard 5. The Vice Chair PTA

for school D was not able to read and write while the SMC Chair was only able to write her name. This agrees with the views of the DEM representatives who said that most of the SMC members in rural schools have low level of education.

4.1.3 Training

From the findings, the SMC members in the four schools received some training. Some SMC members did not attend the training workshops either because they had just been elected as SMC members or they were absent the time their colleagues were being trained.

For example, at School A, four SMC members interviewed were trained while three newly elected members had not yet been trained. They were elected four months before the time of the interview. At School B, three members were trained. Two newly elected members were not trained. The PTA Secretary and the PTA Vice Secretary were not trained. At School C, the SMC Chairperson and the PTA Secretary were not trained. The other five members were trained. The SMC Chairperson was not trained because was elected 4 months before the time of the interviews. At School D, the PTA Secretary and the Vice Chair PTA were not trained. The Vice Chair PTA was absent when the other members were being trained.

4.1.4 Source of Income

The findings indicated that there were two major sources of income in all the four schools except for School B which had Airtel tower as the third major source of income. The two major sources of income for all the four schools were the SIGs and SDFs. This study established that there were differences in terms of amount of money that was

agreed by the PTA that each learner had to contribute towards the SDF in the four schools. For instance, the results from interviews, documentary analysis and archival records indicated that at School A, each learner contributed K500 per year towards SDF while at School B, each learner contributed K200.00 per term which translated to K600 per year. On the other hand, at School C and D, each learner contributed K250 per year towards SDF. In addition, urban schools A and B had other means of raising additional money through classroom rentals. The findings mean that SMCs in urban school A and B had the potential to raise more money through SDF contributions than SMCs in rural school C and D. Furthermore, school A and B which were in the urban setting received a relatively higher amount of SIG funds as shown in Table 2.

Table 2: Amount of SIGs provided to school A, B, C and D from 2012 to 2014 and their corresponding enrolments

YEAR	SIG FUNDS AND ENROLMENT	SCHOOL A	SCHOOL B	SCHOOL C	SCHOOL D
2014	SIG FUNDS	K1 078 020	K1 397 683	K927 757	K600 000
	ENROLMENT	2252	3200	1415	1038
2013	SIG FUNDS	K900 000	K1 100 000	No records	K422 612
	ENROLMENT	2241	2515	No records	934
2012	SIG FUNDS	K350 000	No records	K300 000	K200 000
	ENROLMENT	2020	No records	1228	911

Source: Researcher analysed data (2015)

SIGs were given to schools based on enrolment. Urban school A and B had a higher enrolment and therefore received a relatively higher amount of SIG funds which further increased the differences in terms of amount of money received between urban and rural schools. This provision of funds on the basis of pupil enrolment means that urban schools A and B had an edge over rural school C and D not least because of high enrolment rates in urban schools.

4.1.5 Budgeting

The findings also indicate that SMCs in all the four schools did conduct fund-raising but the income raised did not supplement the budget for implementing a SIP. Rather, all SMCs in the four schools were conducting fund-raising through SDF and managed the money raised as a parallel budget such that there were two budgets. One for SIP and the other for SDF. However, DEM Rural representative interviewed in the study was of the view that schools have one bank account and that SMCs were therefore supplementing the SIP budget with the funds raised. The views of the DEM Rural representative were in line with what is stipulated in the Primary School Improvement Program Financial Management Guidelines. The Primary School Improvement Program Financial Management Guidelines require that when completing a budget for implementing a SIP, schools have to identify expected income by, among other things, supplementing the income by local fund-raising or school projects (MoEST, 2011).

4.1.5.1 Drawing the SIG Budgets

Findings indicate that SMCs in all the four schools were making budgets based on the three NESP goals and that the money was withdrawn from the bank three times basing on the three NESP goals. Thus, the SMC was at first withdrawing money for quality

and relevance, then access and equity and finally the SMC was withdrawing money for the third NESP goal known as management and governance.

(a) *School A*

In school A for instance, three interviewees responded to the question on how a school budget was drawn. The other four interviewees were absent the time the budget was being drawn. They were also not involved in drawing the previous year's school budget because they were elected as SMC members four months before the time of the interviews. From the responses of the interviews, when preparing a budget at School A, activities were classified into three groups following the three NESP goals, namely, quality and relevance, access and equity, then management and governance. The PTA member observed:

Normally for the SIP, at the beginning of the year, we are invited for training, orientation, where we are told how to budget. We budget following the three NESP goals. 50% goes to quality and relevance, 40% to access and equity and 10 % to management and governance. Then we come back, we sit down. We conduct meetings. We meet the Chiefs surrounding the school, the parents, then the teachers. The aim is to solicit more ideas on the pertinent projects that we can carry out. Then when that is done we put the projects together and then the sub-committees and the main committees begin to prioritise on which projects to implement first. It is from there that we draw the budget. (PTA Member at School A)

Document analysis and archival records indicated that there were budgets and corresponding authorisation forms and receipts such as local purchase order and delivery note for SIG funds for the three years. There was also a chart showing what activities were done using the SIG funds.

(b) *School B*

At School B, five members responded to the question on how a budget was drawn. Two members were elected as SMC members in the middle of the school term and therefore did not take part in drawing up the school budget. SIG budget was prepared according to the three NESP goals that is quality and relevance, access and equity and then management and governance.

The previous PTA Chairperson had this to say in describing how the SIG budget was drawn:

In fact, what happens is that, for example with SIP funds, we were sitting down as basing on the training that we went through. We then shared the funds into three parts so that from the amount that we will get, the first payment may be 50 percent should go towards quality education, or the other percentage should go towards the second part and the other percentage goes to another phase. The percentage that goes to the learners is slightly bigger because it directly involves the learners for instance constructing a toilet. The funds are collected according to the three phases as stipulated in the proposed budget. Under each topic, you write what you intend to do and then you submit it to the DEM for his perusal and consent. The SMC and PTA also sign for the proposal before it goes to the DEM. After the DEM's consent, the SMC collect the funds and use them. The receipts are kept by the treasurer. For the second and third phase, you also do likewise. (Previous PTA Chairperson at School B)

Budgeting for SIG funds at School B was evidenced by availability of budgets and the corresponding authorisation forms in 2013 and 2014. There was also a chart on what the SMC members agreed were the school needs. However, there were no budgets for SIG funds in 2012.

(c) *School C*

At School C, six interviewees responded to the question on how a school budget was drawn. The seventh interviewee said that he was only consulted on what to include in the budget when a budget was being prepared. At School C, SIG budgets were also made following the three NESP goals. The Procurement member gave a picture of how the SIG budget was drawn by putting it this way,

when the money is available, we come together as staff to agree on what to buy. So, members of staff suggest what to buy. After that we go to SMC. We do the same, asking one another on what we need because teachers look at teaching and learning materials (exercise books, learners' books and ball point pens). While the School Management, deals with the construction of teachers' houses, maintenance. Thereafter we write an action plan. Then we prioritise according to the amount of money available. So, we make the budget from the action plan. Thereafter we take the budget to the DEM's office. When the budget has been approved, we go to source out quotations. Then we go back to the teachers to show them the quotations. If there is need to make some changes, we do so. Then when the quotations have been approved at the DEM's office funds are then released to go and buy goods. We also show what we have bought. (Procurement Member at School C).

To complement on how the SIG budget was drawn, the PTA Secretary said,

for the SIP, we divided the money into three groups. We have quality and relevance, access and equity then management and governance. In the first category, we buy things that are very much concerned with the learners such as exercise books. Under the second category, we have things that may improve learning like chalk and paper. For governance, we have continuous professional development and transportation of the items bought (PTA Secretary at School C).

Archival records indicated that there were no records such as budgets and corresponding local purchase orders and delivery notes for 2013. In 2012, there was a budget but local purchase order and delivery notes were not attached. Document analysis indicated that there was a plan showing planned activities and their corresponding indicators in 2014. This was translated into a budget. In 2014, records were incomplete in terms of authorisation forms.

(d) *School D*

At School D, all the seven interviewees responded to the question on how they drew a school budget. Like the other three schools, at School D the SMC was budgeting for the SIG funds according to the three NESP goals.

PTA Secretary said,

But from SIG we have three categories. Half of it goes to learning materials. 40% goes to access and equity such as watches or maintenance of broken areas of the school infrastructure like toilets. If the roof [of the classroom] is not strong enough we sometimes use the same money. For instance, in 2014 we bought timber for maintenance of this office. The other 10% goes to management and governance. So, we may buy materials which are required for the meeting such as flip charts. Again, transport comes from the 10%. (PTA Secretary at School D).

To concur with the PTA Secretary, the SMC Secretary said that they were first being informed on how much money they would receive. Then they drew the budget according to the percentage of money required for each of the three NESP goals. There were corresponding authorisation forms and receipts for SIG budgets at School D.

The findings indicate that in all the four schools when preparing a budget, activities were classified into three groups following the three NESP goals, namely: quality and relevance, access and equity, then management and governance. The findings indicated that in all the four schools, SMCs were withdrawing SIG funds from the bank account in three phases. The phases were according to the three NESP goals. In the first phase, SMCs were withdrawing funds for quality and relevance. In the second phase SMCs were withdrawing funds for access and equity and lastly for management and governance. What has to be pointed out is that generally, in all the four schools, document analysis showed that SMCs were able to produce 2014 budgets for the SIG funds. In general, there were also corresponding authorisation forms and receipts attached.

Although interviewees in all the four schools said that they made budgets for SDFs, the researcher noticed that document analysis and archival records indicated that there were no budgets for SDFs. This aroused interest in the researcher to explore further on how SMCs in the four schools were managing the SDF.

4.1.5.2 Management of SDF

Findings indicate that there were different practices which were followed by SMCs when collecting SDF contributions from learners and that except for school D all the other three schools had a bank account in which SDF contributions were deposited.

(a) School A

When responding to the question on how a school budget was drawn, the previous SMC Treasurer said that after collecting the money, the SMC would proceed to discussing

the priority needs of the school which would then be factored in the school budget. To complete the process of managing SDFs, interviewees responses and document analysis indicated that School A had an SDF bank account in which SDF monies were deposited.

The PTA member further clarified how the SDF was managed:

whenever the need arises two members from PTA and two members from teachers are those that authorize the Head and the SMC Chair to go and withdraw a specific amount of money for a thing that has cropped up in the school. SDF is used to pay the salaries of the support staff like the guards, the cleaners. Like here we have two guards, we have a cleaner. SDF is also used to pay for Post Office Box [subscription]. All along SDF is also used to pay for water bills. At this school, we have electricity. We also use such funds to pay electricity bills and when we have some small things that have to take place that have to be done and we have to sort the bill, we use the same funds. (PTA member at School A).

The PTA Secretary and PTA member further pointed out that part of the proceeds raised through rentals was not deposited in the SDF bank account. Instead, it was used as petty cash and spent straight away. The PTA member noted that rentals were meant for some issues that cropped up from time to time with school administration. These included transport expenses, such as transport money for teachers visiting DEM's office; airtime expenses (for official communication); and purchase of other hardware such as door locks when they had been vandalized. The latter problem was compounded with the fact that the school, as the PTA secretary observed, lacked security because it had no fence such that trespassing was not uncommon.

As regards collection of SDF money, an aspect worth probing, the PTA secretary's remarks displayed a closer working relationship between the SMC and PTA:

in this school, the SMC and PTA work hand in hand. Even when collecting money from the learners, both committee members and teachers take part. When registering standard one learners, teachers check age of learners at the same time collect development fund with the committee members. After collecting, they come in this office so that we should reconcile the receipts and money collected. Towards the very end, the SMC leave it to us teachers to collect development fund. And the Deputy Head Teacher is the one who has been entrusted to collect it and write the receipts. So, this means that there is a peak period when most of the learners pay and it is during this time that both parents and teachers are engaged in collecting development fund. But towards the end we can collect may be K1500.00 per day. In this school, each learner is supposed to contribute K500.00 per year towards development fund. (PTA Secretary at School A)

(b) School B

At School B, the picture of the way money raised within the school was managed was given by what the PTA secretary, the Previous SMC Treasurer and the Previous SMC Chair said. The PTA secretary had this to say:

funds raised are deposited into the account and when there is need we withdraw some money. We withdraw to pay the cleaner, the watchmen and the women who cook porridge and to buy office stationery sometimes. Even the rentals are deposited in the account. There is an Airtel tower behind the school, so we get some rentals from there about K1.3 million per year. There was an agreement that they will be paying K1.3 million per year, so all that money is deposited in the school development account. So sometimes the Airtel money is used for other development activities like classroom maintenance, like maintaining the floors. Like the other time the money was used to fix the gate which got damaged. And we are planning that the next Airtel money should be used to start construction of the

foundation of teacher's house because we only have one teacher's house, which is the head teacher's house. (PTA Secretary at School B)

The Previous SMC Treasurer complemented what the PTA Secretary said by putting it this way:

towards the end of the month the Head Teacher had to present requirements for the school. We had given the Head Teacher the mandate to give us almost everything that is required like the rentals, payment of wages, stationery, and maintenance of whatever. So, the Head had to list down all those things. Then we had to ... [figure out whether] we really [need to] pay for all these or probably we needed to defer some of them. But in most cases I think very few...I remember once or twice doing this. We drew the list of requirements and then we had to go through it together with the committee, the Chairman, myself, the Head Teacher and probably the Chairman of the PTA committee. (Previous SMC Treasurer at School B)

At school B, the collection of SDF was not without disagreements. Initially, as the Previous SMC Chair pointed out, it was two stores clerks and two teachers that were assigned to collect SDF money from learners more so because the two groups were present at the school daily. After collecting the money, they would deposit it in the bank account the following day. However, because of the suspicion that the stores clerks were misappropriating the money, the stores clerks decided to stop collecting the money and they left it to the teachers. By the time of interviews, it was the latter that were responsible for the collection of SDF. However, the Previous PTA Chair also highlighted that there were disagreements between parents and teachers as to who should collect SDF from learners. The Previous SMC Chair suggested that there is need for the office of the DEM to clarify the issue of who should collect SDF contributions

from learners. He further pointed out that Catholics who were holding their prayers at the school and the ones who were running a night school were paying rentals. The money raised through rentals was however not managed by the school committee but was straight away used to pay for administrative expenses in the Head teacher's office.

(c) School C

At School C, the picture of the way money raised within the school was managed was given by the Ex SMC Treasurer, the Procurement member, and the PTA secretary. From their observation, it was clear that unilateral decisions in the use of SDF were commonplace. While SMC used SDF in liaison with the PTA, teachers were not consulted whenever they want to use SDF.

The Procurement member said, "the PTA members are the ones who deal with SDF. They just give us the report to say we collected this amount, we have used this amount, that's all." (Procurement Member at School C)

(d) School D

As for School D, the picture of how the money raised within the school was managed was given by what the SMC Treasurer and PTA Secretary said. At School D, parents were the ones who were collecting SDF contributions from learners. Teachers were collecting from learners who had just been transferred to the school and standard one learners as they were registering. The SMC Treasurer explained that:

we collect money class by class and each learner contributes K250.00 per year. During the first three weeks at the beginning of the term the chairperson, secretary and myself as treasurer go round in classrooms to

collect the money. The head and teachers help us to collect from learners who have just been transferred to our school. The head and teachers also assist us to collect from standard one learners as they register. We record what we have collected in books which are kept in the head teacher's office. We also record the total per class in the ledger and the ones who were collecting the money are supposed to sign after handing over the money to the treasurer. (SMC Treasurer at School D)

The PTA secretary said,

we first discuss and agree on what to do as a committee. For instance, we can agree to buy bricks. The committee members collect the money from learners and pass it on to the procurement committee. Then we discuss and agree on the mode of payment with the seller so that once a reasonable amount of money has been collected we go direct and pay. (PTA Secretary at School D)

Unlike the other three schools, findings indicate that at School D, there was no SDF bank account in which money raised within the school could be deposited. One reason had to do with the fact that the little money collected was straight away paid to those who sell them bricks leaving them with little with which to open a bank account. Besides, the piecemeal collection of money militated against the accumulation of money enough to put in the bank (Interview with SMC Secretary at School D).

As regards management of SDF, there were three issues that could be pointed out which were specific to SMCs in particular schools. The first one was that SMC at School A was the only one which issued receipts to learners upon collecting SDF from learners as a measure put in place to control misappropriation of funds by SMC members who were collecting SDF contributions. The second one was that except SMC at School D,

all the other SMCs in the three schools had SDF bank accounts in which money raised within the school were deposited. The third one was that there were different practices being followed by SMCs in the four schools in regard to who collected SDF contributions from learners.

4.1.6 Accounts and Record Keeping

As regards management of SIG, there were budgets and corresponding receipts in all the four schools in 2014. There were no receipts for 2013 for School C. There were also incomplete records of what was budgeted for and no receipts for the 2012 budget for school C. There were no budgets and corresponding receipts in 2012 for School B. However, all the four schools maintained a stock book in which they were recording items bought, items received, quantity of items issued out and the balance after issuing out. In all the four schools, there were no budgets for SDF.

4.1.7 Financial Reporting

In regard to financial reporting, this study looked at reporting to PTA, posting reports on the notice board and responses of the PTA to the financial reports presented by the SMC.

4.1.7.1 Reporting to PTA

Responses from the interviews indicated that generally all SMCs in the four schools were reporting to PTA on how the SMC was managing finances. On the other hand, documentary analysis and archival records indicated that there were records from which to produce reports for the SIGs and there were no records from which to produce reports for the SDF. In general, there were corresponding reports for SIG. In the case of SDF

there were no corresponding reports. Again, results of the interviews also indicated that there were problems in terms of SDF reporting as indicated in the extract from what the PTA Secretary for School D emphasised:

Often times we have problems with reporting because teachers were asked not to collect money from learners. The committee is supposed to keep a ledger which should show how much money we have. So, you tell them how to record but they can't follow. So, we just keep books which committee members use when collecting money. (PTA Secretary at School D)

What also transpired as the interviewees were responding to the question on whether the SMC was reporting to PTA was that there were no handovers between one SMC and the next SMC after elections at School B, C and D.

4.1.7.2 Posting Reports on the Notice Board

The findings also show that there were differences in the four cases as regards posting reports on the notice boards. At School A for instance, there was a summary of activities done on each of the three NESP goals and their corresponding costs on the notice board in the Head teacher's office.

At School B, reports were also posted on the notice board in the Head teacher's office and not on the school board. The extract from what the previous PTA chair said explains one of the reasons for not posting reports on the school notice board:

there was nothing on the notice board because parents rarely go on the notice board. The only platform is during the meetings where parents are presented with the reports. The notice board mostly is for the learners. Basically, the notice board serves the learners. Any communication to parents is through letters that are sent to them. If there is need for them to

come to school, they are also invited through the letters. (PTA Chair at School B)

At School C reports were not posted on the notice board. The reason for not posting reports on the notice board had to do with security of school property. The PTA secretary remarked:

This time we are discouraged of posting the reports on the notice boards because people take advantage to know what is there in the school. So, they make plans to vandalise or to steal. So, we only call for a meeting or tell them what is there then if they want to see what is there we invite the village heads we open the stores and they see what is inside then we end up there but not necessarily posting them on the notice board. It has been experienced that people take advantage of finding out what is in the school. (PTA Secretary at School C)

At School D members interviewed said that they did not post reports on the notice board instead reports were just read out during meetings.

4.1.7.3 Response to the Reports

In general, PTA members were able to question some of the transactions or expenses in the financial reports produced by SMCs.

(a) School A

At School A, interviewees said that when responding to reports, there was a general picture that most of the members from the PTA were appreciating what the committee was doing. Members were asking questions where things were not clear and explanations were given. However, some members were thinking that the money had been misappropriated. The PTA secretary pointed out that lack of consultation on how

to use money raised through rentals could be one of the reasons that made some parents think that the money had been misappropriated as she explained in this extract:

the SMC members are supposed to be the ones who should manage all finances including rentals. After collecting all the money, the SMC is supposed to keep that money at the bank. But sometimes we do have emergencies for example when one of the locks has been smashed and requires immediate replacement or one of the learners is unwell and requires immediate medical attention. In such situations, it may take time to call the SMC members to go and withdraw money at the bank and fix the lock or take a learner to the hospital. So, there was something like an agreement that some of the money raised through rentals should be kept in the school as petty cash and be used to meet such emergencies. So, I am thinking that one of the answers they could give is that we collect money but we don't tell them about some of the money we collect. (PTA Secretary at School A)

The PTA was able to question some of the transactions especially money which was raised through rentals.

(b) School B

The picture of the way parents at School B react to reports produced by the SMC was given by what the Previous SMC Treasurer said as follows:

they were questioning some of the expenses. I remember the Head Teacher saying we shouldn't produce the report and that in the meeting we should not print and give them the copy because we would invite questions. That's what the Head Teacher said. It's like because there were certain items there which were not necessary anyway. Those especially the wages, the stationery, were on the higher side and the one expenditure like the gifts was also one of big expenditure which probably as a school they were not comfortable to disclose to parents. They will not like it. But well we wrote a report, we expect questions, those questions we were able

to handle them. It's public funds there is nothing you can do about it. You spend and you have to explain what you have done with the money.”

(Previous SMC Treasurer at School B)

Gifts were bought for teachers at School B in appreciation for the good performance during the PSLCE examinations using the SDF money. However, the Head teacher was aware that parents could question the high expenditure on gifts to teachers because the money was not supposed to be used to buy gifts. This was the reason when reporting, the Head teacher did not want expenditure on gifts to teachers to be disclosed.

(c) *School C*

School C registered mixed reactions by PTA members on reporting. Interviewees said that when responding to reports, PTA members indicated that there were misunderstandings as regards utilization of resources. The PTA Secretary said that depending on how the SMC had used the money, the PTA was getting satisfied and encouraged the SMC to continue with their plans in the development of the school. This concurs with what the procurement member said in the following extract:

there were mixed reactions. Some were saying that they had misappropriated money. That was why this committee is a new one, the previous committee was forced to disband. (Procurement Member at School

C)

On the other hand, the Ex SMC Secretary was of the impression that the SMC and PTA were working as one group because they were doing everything together. However, one may say that probably the PTA was not acting as a control because of doing everything

with the SMC such that the PTA was not independent. The PTA is supposed to maintain a distance of some kind when working with the SMC in order to act as social auditors.

(d) *School D*

Similar to School C, there were mixed reactions in the way PTA members respond to reports at School D. The SMC Treasurer and Vice Secretary of SMC gave the impression that there was cordial relationship between the SMC and PTA because the PTA was consulted on any issue that cropped up and that during implementation they worked on what had been agreed upon. As such the PTA responded positively to the reports. On the other hand, the SMC chair said that parents were not convinced with the expenditures. They were thinking that the SMC had misappropriated the money. In agreement with what the SMC Chair said, the PTA Vice Secretary pointed out that parents who contributed in good time were suspicious of the way funds were handled especially because of the delay in implementing projects. This was however owing to failure of some parents not contributing in good time. The PTA Vice Secretary suggested that there was need to invite parents and inform them on how much money had been collected and used. The Vice Secretary further added that meeting twice a month as PTA and SMC committees cannot solve the problem but inviting the parents themselves. Meaning that although the PTA committee was informed on what activities the SMC was doing, the community at large was not informed on what activities the SMC was doing.

4.1.8 Financial Controls

This study established that there were some controls which were implemented by SMCs in all the four schools and there were also other controls which were implemented in

specific schools. For instance, all the four schools had SIP bank accounts which were evidenced by bank deposit slips. SMCs in all the four schools were conducting stocktaking of assets. Documentary analysis and archival records indicated that all the four schools maintained a stock book for materials bought and materials issued out.

SMCs in the four schools under study also had SMC sub-committees. Responses from the interviewees indicate that all the four schools had finance and procurement sub-committees and other sub-committees such as mother group to guide girls on how to conduct themselves in school and project committee to look at development activities in the school. There were also other controls which were specific to certain schools. For instance, at School A, the SMC issued receipts to learners who had contributed SDF while in the other three schools, receipts were not issued to learners. Again, schools A, B and C had SDF bank accounts. There were deposit slips for SDF bank accounts for Schools A and B. There was however no evidence of deposit slips for SDF bank account for school C. While School D did not have an SDF bank account. There were also differences in the way the SMC acted as a control in the four schools. For example, unlike the other three schools, at school A, parent and teacher component of the SMC were working as a team to collect SDF contributions from learners.

4.1.9 Auditing

This study established that auditors from Zomba National Audit office visited School A once. The requirement is that the National Local Government Finance Committee quality audit team should conduct District audits of all primary schools at least once in three years (MoEST, 2010).

4.1.10 SIP Activity Monitoring

The Primary School Improvement Program School Improvement Plan Development and Implementation Guidelines (MoEST, 2011) require that social audit should be conducted to enable close monitoring of the way finances are managed in primary schools. This study established that in all the four schools, DEMs, PEAs, PTAs, and other members of the community like Chiefs and Councillors, were engaged in monitoring the management of finances in the four primary schools under study. Officials from Zomba city assembly also visited school A and B to monitor how the SMC was using materials that were provided to build school blocks. Officials from Ministry of Education also visited School A, B and D once to monitor how SMCs were managing finances.

Despite these monitoring meetings, this study noted that the monitoring process was not without shortfall. Firstly, some of the members who were supposed to do the role of social auditing did not do it. For instance, as observed above, at School C most PTA members acknowledged doing everything together with the SMC leadership thereby defying the principle of separation of power. By doing everything with the SMC, the PTA would not effectively monitor activities of the SMC.

The second weakness borders on Chiefly interference in the work of the PTA. The PTA Secretary at School D noted that:

Chiefs would also like to accompany the procurement committee when going to town to buy materials. It seems Chiefs have their own interests. They think that there are other benefits which committee members enjoy and they would also like to enjoy the same. The challenge is that the Chiefs are many and therefore difficult to choose who to accompany the procurement committee. The other problem is that they fail to choose

among themselves who has to go. Each one of them would like to go. The other challenge is that their followers who happen to be in the school committee are not free to do the work. The followers think if we don't fulfil what our Chief wants what will he/she say. (PTA Secretary at School D).

A similar problem was registered at school B in which some ward councillors displayed similar behaviour (Interview with PTA Secretary). Again, the PTA Vice Secretary at School B highlighted councillor's interference with financial management as one among other challenges the SMC faced. For instance, the councillor asked the committee to give him the money to go and buy electrical appliances to fix the wiring at the school. When the Head Teacher rejected the idea, the councillor threatened to report the issue to the DEMs office (Interview with PTA Vice Secretary). To concur with the PTA Vice Secretary, the DEM Urban representative had this to say in regard with the same issue of Ward Councillors.

The other challenge of late is the ward councillors that we have. The ward councillors had their own view of how schools were supposed to manage finances. But as they were coming in they were not oriented on their role. It's like they want to have special interest in the finances. So, schools are having conflicts with those ward councillors on usage of finances. So that brings about misunderstanding between the school authorities and the councillors. (DEM Urban representative).

4.1.11 Challenges in Managing SIGs

There were several challenges that SMCs in the four schools faced in managing SIGs. The challenge that was mentioned by interviewees in all the four schools was insufficient funds. Again, as pointed out by the current SMC Chair at School B, because

of insufficient funds there was also the challenge of meeting the minimum wage set by the government for wages given to watchmen that were employed by the school.

The other challenge was that it was taking a long period of time between the time SMCs obtained quotations and the entry of money into the school bank account. Consequently, when SMC members went to buy goods, they were finding that prices of goods had risen. As a result, prices were not matching with what was budgeted for. The other challenge that was raised in the current study which was a consequence of the lapse of time between the time of obtaining quotations and that of buying goods was that shop owners were sometimes changing the goods that the schools were supposed to buy. There were also better quality goods in other shops but because the SMC had already obtained quotations from a certain shop they were forced to buy poor quality goods from that shop where the SMC had obtained quotations.

The PTA Member at School A pointed out that some service providers were supposed to be paid after rendering their services. It therefore became a challenge to keep the money because there was a guideline whereby once the SMC withdraws money from the bank, all the money withdrawn had to be spent within the day that the money was withdrawn. It was pointed out that the challenge of spending all the money the day it is withdrawn could become even greater when the amount of funding given to a school increases.

The other challenge was that there were disagreements as to who should go to collect materials after they had been bought.

4.1.12 Challenges in Managing SDFs

There were also some challenges that SMCs faced that were to do with management of the SDF. The challenge that was mentioned in all the four schools was failure to pay SDF contributions. One of the reasons for failing to pay SDF as pointed out by the PTA Vice Secretary at School B and SMC Treasurer at School D was that some parents misinterpreted the policy of free primary education. They thought that because there is free primary education they do not have to pay contributions toward SDF.

The Previous SMC Chair for School B added that there was also delayed payment of SDF contributions by some parents which made the SMC fail to do certain activities. This was also mentioned by the PTA Secretary and the PTA Vice Secretary for School D. The PTA Secretary of School D noted the following as a consequence of the delayed payment of SDF contributions:

the committee was seen not to be doing something because there wasn't enough money to do the project. On the other hand, parents who had paid their contributions looked forward to seeing things happen. Because things were not happening, parents who had contributed started grumbling. The committee members were also demoralized because they were seen not to be doing anything as a committee. (PTA Secretary at School D)

The PTA Vice Secretary for School D added that parents who contribute in good time also become suspicious and speculate misappropriation of finances owing to delays in implementing projects. The PTA Vice Secretary suggested that there was need to invite parents and inform them on how much money had been collected and used. The PTA Vice Secretary pointed out that meeting twice a month as PTA and SMC committees could not solve the problem but inviting the parents themselves.

The other challenge as put forward by the previous PTA Chair of School B was that there were disagreements between parents and teachers as to who should collect SDF from learners. The previous SMC Chair suggested that there was need for the office of the DEM to clarify the issue of who should collect SDF from learners.

Another challenge which was mentioned by the PTA Secretary at School D was that some committee members were not active and therefore work was done by a few individuals. The PTA Secretary also pointed out that some committee members were just resigning without informing the school especially when they had found piece work somewhere. Absence of members who resigned was felt especially when the one who had left was a committee member who was very committed. The PTA secretary also highlighted failure to reach a compromise in discussion of pertinent issues as one other challenge the committee faced.

4.1.13 Perception of Their Roles as SMC Members

Most of the SMC members were able to describe their role of performing their duty of managing finances and acting as controls according to their respective positions. Only the PTA Vice Chair at School D completely failed to describe her role in managing finances. She felt that she did not have any role on how the funds were managed but to encourage girls to work extra hard in school. Although the Ex-Chairperson of PTA for School C and the SMC Chair for School D were able to describe some of their roles, they could not cope up with their roles. For instance, they were only able to write their names. The SMC Chair for School D, could not read. She was elected as SMC Chair to represent the Church in the SMC. Because she could not read, it meant that when signing authorisation forms, she could only endorse her name without understanding

what she was signing for. One could therefore say that she could therefore not act as a control in the management of finances. This is probably the reason as she put it, she was ignored by other members in other activities.

Similarly, although the Ex-Chairperson of PTA for School C was able to describe his role, he was only able to read Chichewa and not English. He was able to sign on the forms by writing his name. However, the authorisation forms which the Ex-Chairperson of PTA was signing for were written in English. One wonders whether he was indeed able to follow what he was signing for. It is not surprising that in the end there was suspicion that funds had been misappropriated and the SMC and PTA committees in which the Ex-Chairperson of PTA was a committee member were disbanded.

4.1.14 Perceptions of Other Stakeholders Regarding the Role of SMC in Management of Finances

DEM Urban representative, DEM Rural representative, PEA of School C and PEA School D were of the view that the SMC performed two functions. The first was that of monitoring the use of finances and the second, that of lobbying for support from the community. On the other hand, the PEA for School A and the PEA for School B made further clarification as regards the role of the SMC in managing finances by differentiating the role of the SMC and PTA. They pointed out that the role of the PTA was to source money while the role of the SMC was to use the money on development activities which were taking place at the school. PTA was the one which communicate with parents while the SMC was the one which used what the PTA had collected. And that the SMC was supposed to consult the PTA before using the money.

Different perceptions were given regarding what was happening on the ground concerning the way SMCs were carrying out their role of managing finances. One aspect that became clear was that of lack of adequate record keeping and financial management skills, a problem that was more protracted in rural areas. The DEM Rural Representative had this to say:

We had auditors during the first term. They were going around the schools to see how the SMCs were performing. So, it looks like they are having problems in terms of record keeping. That is a bit of challenge of course but it is a general challenge...such that you have to train them now and again. Nevertheless, there has been an improvement only that I think we are not yet there...there is need for a lot of training because we are dealing with some illiterate communities. Some are very illiterate to the extent that they cannot grasp some financial concepts...You need to more or less drill them. We hope with time, with more training, people will become better and better. But I cannot actually say that there hasn't been improvement. (DEM Rural representative)

Urban schools had a different set of challenges – lack of interest on the part of some committee members. DEM Urban Representative said that in urban schools most of the committee members did not regularly visit their schools because they were busy with other personal engagements.

At School A, the PEA also reported the problem of lack of commitment on the part of members of SMC. He had this to say:

Most members of the SMC argue that their work is voluntary and often robs them of their time for personal commitments more rewarding than the voluntary work at school. That is why in most of the schools they are excused to come on a daily basis to collect the funds. We often use the

head teacher to run away from compensating them for sparing their time towards school activities. (PEA for School A)

PEA School B had more positive remarks for the members of the SMC:

Yes, they are doing their role. Had it been that they are not doing their role, auditors who went round the schools could have also pointed that out. The major aspect that the auditing team pointed out was the problem of record keeping. Of course, they said that schools are having problems with filing. The things are there but there is a problem of how they can be arranged in the file. So, they were thinking of organizing training to orient schools on how to do the filing. Auditors found that things are okay in most of the schools because we train them on SIG issues. (PEA for School B)

PEA School C explained:

My observation is that in some schools the finances are managed properly but in other schools the committees have a feeling that the funds they collect are part of their allowances. So sometimes they would deliberately inflate some costs. For instance, they can exaggerate transport money. For example, from Zomba to their school they can double the transport with a view that the additional money should be theirs. But all in all, almost three quarters of the schools in my zone are using the funds properly. (PEA for School C)

PEA School D said that “in schools with prudent financial management there were no quarrels between the Head Teacher and the SMC but in the schools where there was somehow cheating or any misunderstanding, there was always disagreement between the Head teacher and the SMC. But anyway, in most of the schools, things were okay”.

Given that SMCs were running two budgets, one for SIG, and the other for SDF, the researcher was interested in knowing the perception of other stakeholders on whether there were any differences in the way SMCs were managing the two budgets.

DEM Rural representative said that there was no difference in the sense that there was only one account. This view concurs with the expectation in the financial management guidelines that SMCs have to conduct fund-raising, supplement the SIG budget, and not run it as a parallel SDF budget. On the other hand, DEM Urban representative and PEAs for all the four schools visited were of the view that SIG budget was managed well than the SDF budget. This was because schools followed the percentages given to them according to the three NESP goals and that there was close monitoring of the SIG budget.

4.2 Discussion of the Findings

The proceeding paragraphs discuss the findings of this study in light of the research questions and theoretical framework.

4.2.1 Level of Education of SMC Members and Coping with their Roles

From the findings, it has been established that the SMC Chair for School D, the Vice Chair of PTA for School D and the Ex-Chairperson of PTA for School C were members who had lowest levels of education among the members interviewed. The Vice Chair PTA at School D dropped out of school in standard 1, and the SMC Chair for School D dropped out of school in standard 5 while the Ex-Chairperson of PTA for School C had done school up to standard 4. Although the SMC Chair for School D and the Ex-Chairperson of PTA for School C were trained in management of SIGs, because of their low level of education, these members struggled to cope up with their roles as SMC and PTA Chairpersons.

On the other hand, one may argue that the Vice Chair of PTA for School D failed to cope up with her role because she did not receive training. However, the training that these members received focused on how the members had to carry out their roles and not necessarily on other skills like reading and writing. This means that even after undergoing training, the Vice Chair of PTA for School D could have still failed to cope up with her role because her role of Vice Chair of PTA demanded that she should be able to read and write which she was not able to. Elsewhere, a Department of education recommended that members of the school governing body should not only be people who care enough about schooling and what goes on in their own school to want to be involved and make a difference, they should also possess the necessary capacity to fulfil their obligations. South Africa ranks among such countries (Maluleka, 2008).

Similar views were expressed by stakeholders and governor respondents in a study carried out by PricewaterhouseCoopers (2010) in Northern Ireland that it was not essential for governors to be representative of the community. In their opinion, it was more important that governors have the necessary skill set to perform their role as governors. Relating this to Collegial model, Manser (2002) asserts that the introduction of collegial style of management should be focused on how to extract the best from people. This means that SMC and PTA committee members should be those that not only represent their community but also have capacity to carry out their respective roles as SMC and PTA committee members in order to ensure that they play their active role of suggesting how finances should be used for the purposes of meeting school objectives and monitoring how the resources are used. In this case, the SMC and PTA Chairpersons should be those who are able to read and write so that before signing

authorisation forms they should read and understand what has been written on the forms before endorsing their signature.

4.2.2 Source of Income and Disbursement of SIG to Schools

The findings indicate that there were two major sources of income in all the four schools except for School B which had Airtel tower as the third major source of income. The two major sources of income for all the four schools were the SIGs and SDFs. This study established that there were differences in terms of amount of money that was agreed by the PTA that each learner had to contribute towards the SDF in the four schools.

In addition, urban schools A and B had other means of raising additional money through classroom rentals. The findings mean that SMCs in urban school A and B had the potential to raise more money through SDF contributions than SMCs in rural school C and D. Furthermore, school A and B which were in the urban setting received a relatively higher amount of SIG funds as shown in Table 2.

SIGs were given to schools based on enrolment. Urban school A and B had a higher enrolment and therefore received a relatively higher amount of SIG funds which further increased the differences in terms of amount of money received between urban and rural schools. This provision of funds on the basis of pupil enrolment means that urban schools A and B had an edge over rural schools C and D not least because of high enrolment rates in urban schools. The former had a rather solid financial base to address their school needs than the latter. Despite its relevance, this system has potential to create inequalities between urban and rural schools.

This system contrasts sharply with what is obtained elsewhere. For instance, in South Africa, in order to address income inequalities, the process of budget allocation to schools the Provincial Education Department carries out in a particular education district involves drawing the ‘resource targeting list’ of schools. Such a list outlines all schools in that province, sorted into quintiles according to the level of poverty prevalent in the community surrounding the school. This data on poverty is usually obtained from Statistics of South Africa Census findings (Swartz, 2011). Funding to public schools in South Africa is then based on both, the quintile in which the school is ranked and the number of learners enrolled at a school (Swartz, 2011). In Nampota and Chiwaula’s study on DSS, similar views were expressed by Head teachers and teachers of mostly rural schools who recommended that the criteria for DSS disbursement should not only be based on school enrolment but rather on prioritized needs of the school (Nampota & Chiwaula, 2013).

The incidence of poverty, as estimated by Government of Malawi/United Nations in 1993 prevailed at the rate of 60 per cent and 65 per cent in urban and rural areas respectively (Chinsinga, 2003). Considering that firstly, there are already differences in poverty levels between rural and urban communities as indicated by Chinsinga. Secondly, urban schools raise more funds than rural schools. What this means is that if the trend of providing SIGs based on enrolment only is not checked, the poverty differences between affluent communities and lower income communities could be exacerbated. The implication is that if the trend could continue, there would be a differentiated system of education provision based on community wealth. The other implication would be that the National Education Sector Plan priority targeting those disadvantaged by poverty and encouraging all children to complete the eight years of

primary education under goal of equal access to education provision may not be achieved (MoEST_e, 2008).

4.2.3 Budgeting

This study established that the two major sources of income were managed as two parallel budgets by SMCs in all the four schools such that each of the four schools had an SDF budget and a SIG budget. The Primary School Improvement Program Financial Management Guidelines require that when completing a budget for implementing a SIP, schools have to identify expected income by, among other things, supplementing the income by local fund-raising or school projects (MoEST, 2011). In line with what is stipulated in the Primary School Improvement Program Financial Management Guidelines, the DEM Rural representative interviewed in the study was of the view that schools had one bank account and that SMCs were therefore supplementing the SIP budget with the funds raised. This requirement that funds raised within the school have to supplement the SIP budget is in tandem with the practice in other countries like Namibia and South Africa (Republic of Namibia, 2001; Republic of South Africa, 1996). What has to be pointed out is that unlike in Malawi, elsewhere, the requirement to supplement the SIP budget with funds raised has been instituted with appropriate legislation and Acts of Parliament as is the case with the 1996 Schools Act 84 (Section 37) in South Africa (Republic of South Africa, 1996).

The findings mean that the practice by SMCs in the four schools of running the two budgets is a departure from what is expected as stipulated in the financial management guidelines and expectations from the DEM's office, and indeed the practice in other countries. One of the reasons given for SMCs to manage two parallel budgets was that

the SMC was preparing a SIP budget based on how much funds were provided to a school. So, the SMC members were of the view that if they prepared a budget by adding money raised from other sources, it would be difficult for the DEM's office to follow on how the SMC had used the SIG money.

4.2.4 Financial Controls

This study established that there were differences in implementation of controls by SMCs in the four schools.

4.2.4.1 Collection of SDF Contributions

Apart from differences in implementing controls like opening bank accounts and issuing receipts to learners who had contributed money towards SDF, this study established that there were also different practices being followed by SMCs in the four schools in regard to who collected SDF contributions from learners. For example, at School A, teachers and parents were collecting school development fund as a team and the parent component was leaving it to the teachers after three weeks when there were a few learners bringing in contributions towards SDF. One could say that at School A, parents and teachers were working together which was in line with Collegial Model. At school B, SDF contributions from learners at first were collected by teachers and two stores clerks. Because of the thinking that the stores clerks were misappropriating the money, later it was only teachers who were collecting the SDF contributions from learners. These disagreements between teachers and stores clerks mean that there was no collegiality in collection of SDF from learners. At School C, it was mainly the parent component that collected SDF from learners. At School D, during the first three weeks at the beginning of the term the chairperson, secretary and the treasurer were the ones

going round in classrooms to collect the money. The Head Teacher and Teachers helped to collect from learners who had just been transferred to the school. The Head Teacher and Teachers also assisted to collect from standard one learners as they were registering.

The problem on who collects money is not new in Malawi. Wolf et al. (1999) have made similar remarks about Malawi where SMC and PTA sometimes collided on what they thought were their responsibilities. They both thought it was their responsibility to collect money. So far, the National Strategy for Community Participation in Primary School Management stated that the role and responsibility of the SMC is to manage resources at the school while the role of the PTA is to mobilise communities and hold SMC to account (MoEST, 2004). This is in agreement with the views expressed by the PEAs who were interviewed in this study. The PEAs pointed out that the role of the PTA is to source money from parents while the role of the SMC is to use the money on development activities which are taking place at the school. Nevertheless, the argument of who collects SDF contributions still rages on because findings in this study show that the conflict now is not between the SMC and PTA as stated in the study by Wolf et al. but between teacher component and parent component of the SMC.

If there is no proper guidance on who collects SDF, there may be loop-holes such that the ones who collect SDF may be pocketing the money for their own personal use. The result of the misappropriation could be that parents who contribute may not continue doing so because money which is contributed goes in somebody's pocket and not the intended school use. What may follow is that there would be no mobilisation of resources from the community through SDF contributions.

According to the National Strategy for Community Participation in Primary School Management, mobilisation of resources from the community enables development of ownership of the primary school management by the community (MoEST, 2004). This means that one of the implications of lack of SDF contributions from parents is that ownership of the primary school management could not be developed as it is parents' contributions that make them to participate in management of primary schools and therefore develop ownership and ensure that the process of primary school management becomes a sustainable one. Therefore, there is need for proper guidance on who collects SDF from learners as the previous SMC Chair for School B suggested.

4.2.4.2 Auditing

This study established that auditors from Zomba National Audit office visited School A once. The requirement is that the National Local Government Finance Committee quality audit team should conduct District audits of all primary schools at least once in three years (MoEST, 2010). Since some of the schools under this study were not visited by auditors over the three-year period, it means that there was limited monitoring of the way SMCs were managing finances using the audit function. There was therefore no assurance to the stakeholders on how the resources they provide to schools were being used. This implies that there was high fungibility and fiduciary risk associated with the PSIG programme.

4.2.4.3 SIP Activity Monitoring

According to Baruth (2013) one of the strategies which could be put forward to overcome the challenges in administering school finances is to conduct constant evaluations so as to ensure that all funds are utilised effectively and for the sole purpose

of teaching and learning. In line with this, the Primary School Improvement Program School Improvement Plan Development and Implementation Guidelines (MoEST, 2011) require that social audit should be conducted to enable close monitoring of the way finances are managed in primary schools. This study established that the DEMs, PEAs, PTAs, Chiefs and Councillors were involved in monitoring the way finances were managed by SMCs. Despite the monitoring meetings which involved PTA, Chiefs and Councillors, this study noted that the monitoring process was not without shortfall.

(a) PTA Members

For instance, some of the members who were supposed to do the role of social auditing did not do it. For example, at School C most PTA members acknowledged doing everything with the SMC leadership thereby defying the principle of separation of powers. By doing everything together all the time, the PTA would not effectively check the mistakes of the SMC. According to the National Strategy for Community Participation in Primary School Management MoEST (2004, p.8) “the role and responsibility of the PTA is to mobilise communities and hold the SMC to account”. In cases where all the time the PTA members do all the activities with the SMC, the PTA members who have been given the job of monitoring may not be independent. Lack of that distance probably explains why PTA and SMC were disbanded at school C, implying that they were both involved in misappropriating funds instead of the PTA acting as a control to check on how the SMC was managing the finances.

(b) Chiefs and Ward Councillors

This study established that there was interference in the work of the SMC by Chiefs and Ward Councillors. For example, at School D, Chiefs wanted to accompany the

procurement committee when going to town to buy materials while at School B, a Ward Councillor asked the SMC to give him the money to go and buy electrical appliances to fix the wiring at the school. Onderi and Makori (2012, p. 22) stated that “if there are ambiguities in role definitions in an organization or unclear boundaries of responsibilities, then the stage is set for interpersonal frictions between the persons involved”. The Primary School Improvement Program Financial Management guidelines define how the District office has to conduct the monitoring of finances by completing a SIG activity verification form (MoEST_c,2011). But as DEM Urban representative put it, the role of the Ward Councillors was not defined. This means that if the role of the Ward Councillors was not defined, there would be conflict between the SMC members and the Ward Councillors. The same applies to Chiefs. Their role in regard to management of finances in public primary schools was not very clearly defined.

4.2.5 Accounts and Record Keeping

SMCs in all the four schools were preparing budgets and that there were corresponding receipts especially in the year 2014 in the management of SIGs. In addition, SMCs in all the four schools maintained a stock book in which they were recording items bought, items received, quantity of items issued out and the balance after issuing out. This was unlike in the DSS program where it was noted that only one of the six schools visited in the study had data for the teaching and learning materials purchased using DSS funds and none of the schools was sure of the specific amounts of money allocated for teaching and learning materials as well as for maintenance purposes (Nampota & Chiwaula, 2013). It could therefore be said that SMCs had made an improvement in record keeping from DSS to the current SIG program.

On the other hand, in all the four schools, there were no budgets for SDF. This means that to some extent, record keeping was better in the management of SIG than in the management of SDF. According to Mbatsane (2006), the ability to produce financial records indicates the presence of capacity to account in a particular entity. This implies that SMCs had a higher capacity to account in the management of SIGs unlike in the management of SDFs. This is probably the reason DEM Urban representative and PEAs for all the four schools visited were of the view that SIG budget was managed well than the SDF budget. One could attribute the proper management of SIG by the SMCs to the proper guidance in the management of SIG in that SMCs were guided by the percentages given to them according to the three NESP goals on how to use the SIG money and that there was also close monitoring of the SIG budget. There was also training on how SMCs were supposed to manage SIG. In line with Collegial model, there was socialisation on how SMCs were supposed to manage SIG.

4.2.6 Financial Reporting

Findings indicated that interviewees responded that SMCs in all the four schools were reporting to the PTA on how the SMC was managing finances. However, documentary analysis and archival records indicated that there were records from which to produce reports for SIGs and there were no records from which to produce reports for SDF. The findings also indicated that at school A and B there was a summary of how the SMC had used SIGs and the summary was posted on the notice board in the Head teacher's office. At school C and D, reports were not posted on the notice board.

4.2.6.1 Reporting to PTA

This study established that there were records for SIGs which were used by the SMCs for reporting to PTA in the management of SIGs. On the other hand, although the SMC members said that they were reporting to the PTA on how they had used SDF, there were no corresponding records from which to produce reports. According to Renzio and Angemi (2011) improved budget transparency is seen as key for enhancing domestic accountability, and fostering a culture of mutual trust between recipient governments and donor agencies. One way of achieving budget transparency is reporting to stakeholders on how finances have been used. This means that if reports are produced as was the case with SIGs, there would be budget transparency and therefore development of mutual trust between the recipient SMC and the funder, government. On the other hand, if reports are not produced as was the case with the management of SDFs there would be no budget transparency and therefore no mutual trust between the recipient SMC and parents who provide SDF contributions.

4.2.6.2 Posting Reports on the Notice Board

The findings also show that there were differences in the four cases as regards posting reports on the notice boards. At School A and B for instance, a summary of activities done on each of the three NESP goals and their corresponding costs were posted on the notice board in the Head teacher's office. At School C the PTA Secretary pointed out that they were discouraged of posting the reports on the notice board because thieves take advantage to know what is there in the school. At school D, reports were just not posted on the notice board. The financial management guidelines require that completed reports should be posted on the school notice board (MoEST_b, 2011). One would say that the notice board that is referred to in the financial management

guidelines is a notice board which is outside the Head teacher's office. This is probably the reason the previous PTA Chair at school B responded that the notice board serves the learners. Considering that some SMC members expressed fears to post reports on the school notice board and that some SMCs instead were posting reports on the Head teacher's notice board, there was need to further explore and determine the best way of handling the issue of posting reports on the notice board.

4.2.7 Challenges in Managing SIGs

There were several challenges that SMCs in the four schools faced in managing SIGs. The challenge that was mentioned by interviewees in all the four schools was insufficient funds. This concurs with findings by Nampota (2012) who established that school grant amounts provided to Malawian primary schools which were involved under her study in the DSS programme were small. Again, as pointed out by the current SMC Chair at School B, because of insufficient funds there was also the challenge of meeting the minimum wage set by the government for wages given to watchmen that were employed by the school.

The other challenge was that it was taking a long period of time between the time SMCs obtained quotations and the entry of money into the school bank account. Consequently, when SMC members went to buy goods, they were finding that prices of goods had risen. As a result, prices were not matching with what was budgeted for. A similar challenge was raised by Nampota and Chiwaula (2013) in a study aimed at exploring the processes and outputs of school grants: The Case for Direct Support to Schools in Malawi that there were delays in grant disbursement which consequently led to higher prices during the time when goods were being collected.

The other challenge was that there were disagreements as to who should go to collect materials after they had been bought. However, Primary School Improvement Program Financial Management guidelines state that effort should be made to buy goods within the school's catchment area. In cases where the required goods are not available in the same catchment area, the purchases can be made from the nearest approved supplier outside the catchment area (MoEST_c, 2011). Nevertheless, the guidelines do not state as to who should go to collect materials after they have been bought.

4.3 Interpretation of Findings Using Collegial Model

Yin (2009) stated that empirical research advances when it is accompanied by theory and logical inquiry. Yin (2009) further stated that the more cases that can be marshalled to establish or refute a theory, the more robust are the research outcomes. In line with this kind of thinking, this study employed Collegial model to interpret the findings from analysis of data from the four schools.

Collegial models assume that organisations determine policy and make decisions through a process of discussion leading to consensus (Bush 2003). According to Bush (2003, p.64), in a collegial model, "power is shared among some or all members of the organization who are thought to have a shared understanding about the aims of the institution". This is the reason in the study titled "the participatory development approach under a microscope: the case of the poverty alleviation programme in Malawi" Chinsinga stated that "the closest we can come to authentic local participatory planning is if the negotiation process between planners and the local people is structured

in such a manner that they engage in the process as equal partners” (Chinsinga, 2003, p.139).

He further stated that the spirit of give and take which is necessary to participatory planning must prevail among all the stakeholders in grassroots development, which, among others, include government officials and the intended beneficiaries of development interventions. Although the emphasis in Chinsinga’s study was to show that there was a gap between planners and the local people in the implementation of poverty alleviation programs, analysis of Chinsinga’s statements point towards the engagement of collegial model in the implementation of the poverty alleviation programmes. For instance, phrases like ‘equal participation’ and the ‘spirit of give and take’ that Chinsinga alludes to are in tandem with collegial model. The PSIP is one such programme in the primary education sector under the poverty alleviation initiative. Although the application of the Collegial model in the implementation of PSIP is not clearly spelt out in the guidelines, analysis of Chinsinga’s statements in this situation point towards the engagement of Collegial model in the implementation of poverty alleviation initiatives among which is the PSIP programme in the primary education sector.

When managing finances in public primary schools in Malawi, the expectation is that power should be shared among the parent component and teacher component of the SMC in the management of both SIGs and money raised within the school like SDF. This should lead to consensus in the management of both SIGs and SDF (MoEST_b, 2011). This study has established that in some cases, the parent component did not fully involve teachers in the management of SDF as was the case with school C and D.

Teachers were only informed about what was happening with the SDF. This study also established that in some instances, parents were also ignored in the management of SIG like the way the SMC Chair was side-lined at school D. As a result, aspects which encapsulate collegiality like increased involvement of both parents and teachers, shared accountability and shared decision-making in such cases may not be realised. On the other hand, both parents and teachers as members of the SMC were involved in collecting SDF contributions from learners and management of SIG at School A. This way, shared involvement and decision making in the management of both SIG and SDF may be realised. Indeed, one of the features in collegial models is that decisions are reached by consensus rather than division or conflict. The reasoning behind this is that collegiality is acclaimed as a way for members to benefit from the support and expertise of their colleagues (Bush 2003). This means that if teacher component and parent component work together, one way in which the SMC may benefit from involving the teacher component in the management of SDF, for example, is record keeping. Similarly, the SMC may benefit from the parent component in terms of implementing controls like social auditing and raising funds in the management of both SIG and SDF finances at the school.

Lofthouse in Singh and Manser (2002, p.57) asserts that “the introduction of collegial style of management should be focused on how to extract the best from people and hence create the most effective and efficient educational climate possible”. This also implies that if members are not given proper roles they may fail the Collegial model. For example, this explains the situation of the SMC Chair at School D. The SMC Chair for School D could not read and write yet she was elected as SMC Chair. The expectation according to the financial management guidelines is that the SMC Chair

should sign authorisation forms but after understanding what is written therein. According to the Collegial model, the SMC Chair at School D was not given the proper role. She could have probably been given another position in the SMC after taking into consideration her strengths and weaknesses in order to extract the best from her.

Collegial models assume a common set of values held by members of the organisation such that it is always possible to reach agreement about goals and policies (Bush, 2003). Bush (2003) further asserts that these values may arise from the socialization which occurs during training and the early years of professional practice. Training was provided to SMC members in all the four schools under this study on how they were supposed to manage SIGs in order to socialise the SMC members in the management of finances. This could probably explain the reason SMCs in the four schools managed SIGs better than funds raised within the school under SDF. On the other hand, there were no financial management guidelines and no training which specifically targeted the way SMCs were supposed to manage SDF as a parallel budget. The expectation according to the PSIP financial management guidelines is that money raised within the school will not be managed as a parallel budget but instead supplement the SIG budget (MoEST_c, 2011). This is the reason there was no training specifically targeting how SMC members could manage SDF. So, there was no socialization in the way SMCs in the four schools under this study were supposed to manage SDF or funds raised within the school as a parallel budget. This explains one of the reasons for poor management of SDF by SMCs.

4.4 Chapter Summary

This Chapter has stated the findings of the study followed by a discussion of the findings. Finally, the Chapter has interpreted the findings using collegial model in order to achieve external validity. All SMCs in the four schools were managing SIG and SDF as two distinct budgets instead of SDF supplementing the SIG budget. Although there were some shortfalls in the way the SMC for school A was managing money raised through rentals, to a larger extent, SMC members for School A were working together to collect SDF in line with assumptions in the Collegial model. This was unlike SMCs in the other three schools. In addition, SMC for school A was able to implement additional controls like giving receipts to learners whose parents had contributed money towards SDF. Findings also show that SMCs in urban schools had a rather solid financial base to address their school needs than SMCs for rural schools. SMCs for all the four schools managed SIGs better than SDFs. The chapter that follows comprises the conclusions made after analysing the information followed by implications of the findings and recommendations to enable proper management of finances in schools by SMCs.

CHAPTER 5

CONCLUSIONS, IMPLICATIONS AND RECOMMENDATIONS

5.0 Chapter Overview

This final chapter presents the conclusions, implications and offers a number of recommendations based on the findings and in light of the study's theoretical framework. Although the conclusions and recommendations made in this chapter are drawn from the understanding of the entire study, they follow specific research questions of the study. In order to explore how SMCs were coping with the task of managing school finances, the study sought to find out how SMCs manage finances and what challenges SMCs face in managing finances. Finally, the study gauged SMC members' perceptions on their role in managing school finances and other stakeholders' perceptions on the role of SMCs in managing finances.

5.1 Summary of Findings

There were two major funds that were managed by SMCs in all the four schools. The major funds were the SIG and SDF. When budgeting for SIG, SMCs in all the four schools followed the three NESP goals. As for management of SDF, in all the four schools, there was departure from what had been stated in the financial management guidelines in that all SMCs in the four schools were managing funds raised as a parallel budget instead of supplementing the SIG budget. Funds were thus managed as two distinct budgets and that was the SIG budget and SDF budget. Again, in all the four

schools, the extent of poor record keeping was greater in the management of SDFs than SIG.

Urban Schools raised more money through SDF contributions than rural schools. Urban schools also received a relatively higher amount of SIG than rural schools because disbursement of SIG was based on enrolment which was higher in urban schools. There were also differences in the way SMC members were collecting SDF contributions from learners. Parent component and teacher component of the SMC were working as a team to collect SDF contributions at school A. At School B, two stores clerks and teachers were at first collecting SDF contributions. Because of the suspicion that stores clerks were misappropriating the money, later, teachers collected SDF contributions alone. While at Schools C and D the major part of doing the collections of SDF contributions was done by the parent component.

Although there were speculations of misappropriation of money especially rentals, to a larger extent, the SMC at School A was able to manage finances better because the parent and teacher component of the SMC were working together and there were controls like issuing of receipts to learners who had paid SDF contributions. What emerges above therefore is a certain degree of variations across schools in the management of resources.

There were also a number of challenges that SMCs faced in the management of finances in primary schools which have been highlighted in this study. Some of the challenges included insufficient funds; failure to pay SDF contributions by some parents; unnecessary delays with respect to the time between the time SMCs obtained quotations

and the entry of money into the school bank account which consequently resulted in mismatch between the prices which were budgeted for and the actual prices of goods. Delayed payment of SDF contributions by some parents which made SMCs fail to do certain activities, and disagreements between parent and teacher component of the SMC as to who should collect SDF contributions from learners also ranked among key challenges.

Most of the SMC members were able to describe their respective roles in managing school finances with the exception of the Vice Chair of SMC at School D. This was mostly because of low level of education as the vice chair in question was a standard one school drop-out and was even unable to describe roles in financial management. Similarly, although the SMC Chairperson for School D a standard five drop out and the Ex-Chairperson of PTA School C a standard four drop out were able to describe their respective roles, they did not have capacity to carry out their roles as SMC members because of their low level of education.

Other stakeholders like the DEM Rural representative was of the view that SMCs were making improvements in the way they manage finances, pointing out that SMCs were having problems in terms of record keeping. DEM Urban representative was of the view that SMC members in urban schools were not very much effective in terms of monitoring finances because they did not regularly visit their schools. DEM Urban representative and PEAs were of the view that SIG budgets were managed well than the SDF budgets and that there was close monitoring of the SIG budget.

The major argument in this study is that SMCs were managing SDF as a parallel budget instead of supplementing the SIG budget and at the same time a greater extent of poor record keeping was in the management of SDF. On a larger part, management of SDF was done by the parent component of the SMC. If SDF is not properly managed, ownership of managing primary schools by the community may not be developed. There is need therefore to employ Collegial model in the management of finances in public primary schools in Malawi in order to counter some of the challenges in management of finances and benefit from the assumptions in the Collegial model like how to extract the best from people, spirit of give and take and common set of values which may arise from the socialization on how to manage the SDF in which SMC members were not socialised.

5.2 Implications

If primary schools will continue being funded based on enrolment only and at the same time, if urban schools will continue to raise more income than rural schools, there may be a differentiated system of education provision based on community wealth. The implication is that the National Education Sector Plan priority targeting those disadvantaged by poverty and encouraging all children to complete the eight years of primary education under goal of equal access to education provision may not be achieved.

If there are no proper controls in collection of SDF contributions from learners like giving receipts to learners who have contributed SDF, making proper decisions on who collects SDF contributions from learners and banking the SDF contributions, there may be misappropriation of SDF contributions. The result of the misappropriation is that

parents who contribute may not continue contributing. What may follow is that there may be no mobilisation of resources from the community through SDF contributions.

Consequently, should there be no SDF contributions from parents, ownership of managing primary schools by the community may not develop as it is parents' contributions that make them to participate in the management of primary schools and therefore develop ownership and ensure that the process of managing both SDFs and SIGs becomes a sustainable one.

5.3 Recommendations

This study established that there were different practices in the way SMCs in the four schools were collecting SDF contributions from learners and that in some cases there were disagreements as to who collected SDF contributions from learners. SMCs should therefore be guided on who collects SDF contributions from learners. This study established that the roles of Chiefs and Ward Councillors were not clearly spelt out in the management of finances in primary schools. Chiefs and Ward Councillors should therefore be guided on their roles in the management of school finances in Malawi public primary schools.

This study also established that record keeping was not up to date. SMCs should therefore continue to be trained in order to ensure that SMCs make improvements in areas they were falling short and specifically record keeping.

The study also established that in some instances, parents did not fully involve teachers in the management of SDF. In some cases, the parent component was also side-lined in

the management of SIG. Collegial way of working should therefore be introduced so that a combination of expertise from both parents and teachers could be fully utilised in the management of both SDFs and SIGs.

5.4 Suggestions for Further Research

This study established that SMCs in the four schools were managing funds raised within the school as a parallel SDF budget instead of supplementing the SIG budget.

- Further research should be conducted to explore additional SMCs for schools in other districts to determine if SMCs for schools in those districts are also managing SDF as a parallel budget.
- If SMCs are indeed managing SDF as a parallel budget, the study could also be extended to establish reasons why schools run two budgets and give direction on whether SMCs have to continue with the practice of managing two budgets or supplement the SIG budget with the funds raised as stipulated in the financial management guidelines.

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APPENDICES

Appendix 1: Authorisation letters to generate data

UNIVERSITY OF MALAWI



CHANCELLOR COLLEGE

Acting Principal: Richard Tambulasi,
B.A. (Pub Admin), BPA (Hon), MPA, Ph.D

Our Ref.: EDF/6/19
Your Ref.:

P. O. Box 280, Zomba, MALAWI
Tel: (265) 01 524 222
Telex: 44742 CHANCOL MI
Fax: (265) 01 524 046

9th April, 2015

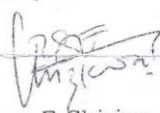
TO WHOM IT MAY CONCERN

**INTRODUCTORY LETTER FOR MASTER OF EDUCATION
(POLICY PLANNING AND LEADERSHIP)**

Mr. Lawrence Msiska is a student of Education in the Department of Educational Foundations at Chancellor College, University of Malawi.

Mr. Msiska is working on his thesis, "*Coping with Finance Management at School Level: A Case Study of School Management Committees in four Selected Primary Schools in Zomba Educational Districts*". This is meant to be a request to your institution or organization to assist our student in his endeavor to collect data.

Thank you


Symon E Chiziwa, PhD
HEAD, DEPARTMENT OF EDUCATIONAL FOUNDATIONS.

**DISTRICT EDUCATION MANAGER
(RURAL)**
13 APR 2015
DESK OFFICER.
P.O. BOX 311, ZOMBA

**UNIVERSITY OF MALAWI
CHANCELLOR COLLEGE
DEPT OF EDU. FOUNDATION**
2015 -04- 10
PO BOX 280
ZOMBA

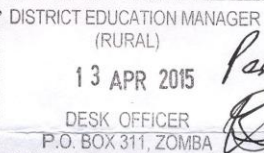
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**DISTRICT EDUCATION MANAGER
(RURAL)**
13 APR 2015
DESK OFFICER
P.O. BOX 311, ZOMBA

Permission granted

Chancellor College
Faculty of Education
P.O. Box 280,
Zomba
Cell: 0888 783 853
14th April, 2015.

The District Education Manager,
Zomba Rural,
P.O. Box 311,
Zomba.



Dear Sir/Madam,

REQUEST FOR YOUR PERMISSION TO CONDUCT RESEARCH

I am Lawrence Msiska, a registered MED (Educational Policy, Planning and Leadership) student at the University of Malawi. I request permission to conduct research in the primary schools in the Zomba Rural District.

My research dissertation topic is: "Coping with finance management at school level: A case study of school management committees in four selected primary schools in Zomba Educational Districts." To accomplish my objectives I require that I interview school management committee members and conduct documentary analysis of the finance records kept by the school.

I can assure you that this study adheres to research ethics such that issues of anonymity and confidentiality will be strictly upheld and none of the participants will be subjected to any physical or psychology harm because of this study. I have attached an introductory letter from the Faculty of Education, Department of Education Foundation.

I hope that you will assist me in this regard.

Thank you,

A handwritten signature in blue ink, appearing to read "LJA" followed by a flourish and "msk".

Lawrence J Msiska

UNIVERSITY OF MALAWI



CHANCELLOR COLLEGE

Acting Principal: Richard Tambulasi,
B.A. (Pub Admin), BPA (Hon), MPA, Ph.D

P. O. Box 280, Zomba, MALAWI
Tel: (265) 01 524 222
Telex: 44742 CHANCOL MI
Fax: (265) 01 524 046

Our Ref.: EDF/6/19
Your Ref.:

9th April, 2015

TO WHOM IT MAY CONCERN

**INTRODUCTORY LETTER FOR MASTER OF EDUCATION
(POLICY PLANNING AND LEADERSHIP)**

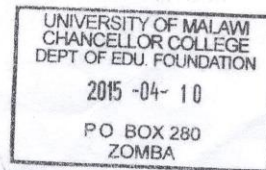
Mr. Lawrence Msiska is a student of Education in the Department of Educational Foundations at Chancellor College, University of Malawi.

Mr. Msiska is working on his thesis, "*Coping with Finance Management at School Level: A Case Study of School Management Committees in four Selected Primary Schools in Zomba Educational Districts*". This is meant to be a request to your institution or organization to assist our student in his endeavor to collect data.

Thank you

Symon E Chiziwa, PhD
HEAD, DEPARTMENT OF EDUCATIONAL FOUNDATIONS.

HTs - please allow
the bearer of this letter
to conduct research as
requested -
13/04/2015



Chancellor College
Faculty of Education
P.O. Box 280,
Zomba
Cell: 0888 783 853
14th April, 2015.

The District Education Manager,
Zomba Urban,
P.O. Box 311,
Zomba.

Dear Sir/Madam,

REQUEST FOR YOUR PERMISSION TO CONDUCT RESEARCH

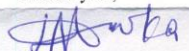
I am Lawrence Msiska, a registered MED (Educational Policy, Planning and Leadership) student at the University of Malawi. I request permission to conduct research in the primary schools in the Zomba Urban District.

My research dissertation topic is: "Coping with finance management at school level: A case study of school management committees in four selected primary schools in Zomba Educational Districts." To accomplish my objectives I require that I interview school management committee members and conduct documentary analysis of the finance records kept by the school.

I can assure you that this study adheres to research ethics such that issues of anonymity and confidentiality will be strictly upheld and none of the participants will be subjected to any physical or psychology harm because of this study. I have attached an introductory letter from the Faculty of Education, Department of Education Foundation.

I hope that you will assist me in this regard.

Thank you,


Lawrence J Msiska

Appendix 2: Authorisation letter to use Cammack's framework

Compose

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We Found John Cammack - BeenVerified.com - 1) John Cammack/bamp; More. Search Free! Sponsored

Re: Web site feedback

Sunday, August 17, 2014 6:15 PM

☐ Mark as Unread

From:

"John Cammack"
<johncammack@btinternet.com>

To:

"Lawrence James Msiska"
<msiskalawrence@yahoo.com>

[Full Headers](#) [Printable View](#)

Dear Lawrence,

Thanks very much for your email. I'm very happy to give you permission to use the framework from my book 'Building Capacity through financial management: a practical guide' in your study of schools management committees.

I would be interested to see a copy of you final study paper, if you feel able to share it.

I put a number of items of good practice I find on non-profit financial management on Twitter from time to time. If you use Twitter you're welcome to follow me at [JohnCammacknet](#)

All good wishes,
John

John Cammack
Tel/fax: +44 (0)1865 762393 Skype: johncammack
johncammack@btinternet.com www.johncammack.net

From: [webmaster](#)
Sent: Friday, August 15, 2014 2:51 PM
To: info@johncammack.net
Subject: Web site feedback

You have website feedback
Your message*: I am a master of Education Policy, Planning and Leadership in Education student with the University of Malawi - Chancellor College Campus. The title of my study is Coping with financial management at school level: A study of School Management Committees in four Zomba primary schools. I would like to use the financial assessment framework for building financial management capacity in my study to guide me in reviewing literature. This framework is in your book titled "Building Capacity through Financial Management: A Practical Guide". I write to ask for your permission to use the framework in my study.

Thank you
Lawrence James Msiska
Your name*: Lawrence James Msiska
Your email*: msiskalawrence@yahoo.com

NOTE: Please do not reply to this email directly, it comes from the web site.

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Compose

Appendix 3: Interview Guide (SMC members)

Part A: Personal background

Participant Number: _____ Date: _____

Sex: _____ Age group: _____

Highest level of education qualification: _____

Do you have an accounting related qualification? _____

Do you have any previous experience in managing finances? _____

Part B: School background

School Code: _____ Urban/Rural _____

School Enrolment: _____

Sources of income: _____

Amount of money raised from each source: _____

Size of budget _____

Part C:

- Could you share a little bit more about your education background?

Probe:

- Do you have an accounting related qualification?
 - Do you have any previous experience in managing finances?
 - Observe if they are able to read, write and contribute positively?
-
- How long have you been a SMC member?
 - Have you been trained in management of finances after you assumed duty as an SMC member?

- How many times in a term do you have SMC meetings?
 - Has the school opened an SIP bank account?
 - Do you conduct stock take of assets?
 - Do you have SMC sub-committees?
 - What is your position in the SMC?
 - How long have you been holding this position in this sub-committee?
-
- Could you describe a little bit more about drawing up the school budget?
- Probe:
- What are the challenges in drawing up a budget?
 - Are all stakeholders involved?
-
- Could you share a little bit more about fund raising in this school?
 - Could you describe a bit more about management of funds that are raised within the school?
- Probe:
- Do you have a separate committee to manage such funds?
 - What guidelines do you follow in managing the funds that are raised?
 - How are they different from the financial management guidelines in the PSIG?
-
- Could you tell me something more about reporting to PTA on management of school finances?
- Probe:
- Do you produce finance reports?
 - Are they transparent enough?
 - Are the reports posted on the notice boards?
 - Are the reports submitted to other authorities?
 - How often?
-
- Could you tell me a bit more about the response of PTA members to the finance reports produced by the SMC?
- Probe:

- Do the PTA members scrutinize the reports through debate, questioning and commenting?
- Could you share a bit more about your role in managing school finances?
- Could you share a bit more about auditing of the school improvement grants in this school?
Probe:
 - Does the National Local Government Finance Committees audit SIGs?
- Could you share a bit more about SIP activity monitoring?
Probe:
 - Does the community monitor SIP activities?
 - Does the PEA monitor SIP activities?
 - Does the DEM monitor SIP activities?
- What challenges does the SMC face in managing finances?
- How are these challenges addressed?
- Overall analysis of data obtained from answers to all the questions will answer question 1.

Appendix 4: Interview Guide (DEMs and PEAs)

- Could you share a bit more about the role of SMCs in managing finances in primary schools?
- Probe:
 - Could you tell me a bit more about
 - planning and budgeting by the SMC?
 - accounts record keeping by the SMC?
 - financial reporting by the SMC?
 - financial controls by the SMC in managing school finances?
 - What challenges do SMCs face in managing school finances?

Appendix 5: Guidelines and Formula for asking open questions

According to Summers (2009, p.170), open ended questions should be used to enable the participants to elaborate on the situation. Summers gives the following guidelines which will enable the researcher to ask questions that will not make the respondent feel uncomfortable:

- avoid the use of “Why” questions – If you ask someone why they did something or did not do something, you imply that you believe the person should have handled things differently.
- do not ask multiple questions – If you fire off a string of questions, the person can feel interrogated.
- do not abruptly change the subject of discussion
- do not imply there is only one answer to your
- do not inflict your values on the client
- do not ask questions that make assumptions

A formula for asking open questions

In order to construct effective open questions that invite the respondent to be open and talk freely, Summers (2009) has put forward a formula in Figure 3 that will be used to form questions in the interview guide and during the interviews. One can interchange the parts, by choosing one part from each column, to construct good open questions that encourage the respondent to feel safe in talking and expressing feelings and opinions.

Figure 3

Formula for Asking Open Questions

Openers Directives		Add-ons/Softeners	Object of the Question
Can you*	share	a little bit more about	your husband
	describe	a little bit about	your childhood
	explain	a little more about	your medication
	summarize	something about	what the move was like
	outline	the problems with	the move
	spell out	the larger picture	regarding the move
Could you*	talk	a little more about	what your dad said

give me	a bit more about	your illness
tell me	something more about	your job
help me	something about	your relationship with
understand		your kids
clarify	a bit	the situation

*It is fine to leave the “can you” or “could you” out of the questions. In this case you would make a request such as “Share a little bit more about the fire.”

Adapted from Summers (2009).

Appendix 6: Nodes structure from Nvivo output

Nodes

Name	Sources	References
Planning and budgeting	28	3
Fund raising	23	4
Amount of money raised	3	3
Management of funds raised	13	14
Level of education and management of finances	28	13
Level of education	28	28
Role of SMC member	27	27
Position in SMC	27	27
Training	28	29
Experience	26	27
Meetings	24	24
Budgeting	28	8
Drawing budgets	28	37
Challenges in budgeting	18	18
Addressing challenges in budgeting	6	6
Sources of income	23	27
Management of SIP funds	7	9
Management of School Development Funds	17	19
Record keeping	0	
Financial controls	28	
Subcommittees	24	26
Stock take	26	26
Bank accounts	28	28
Financial Reporting	28	
Production of reports	28	40
Response to reports	23	24
Posting reports on the notice board	17	17
Auditing	28	
External auditing	28	28
Social auditing	27	28
Challenges SMCs face	27	
Challenges faced by SMCs in managing finances	27	27
Addressing the challenges in managing finances	20	20

Nodes

	Name	Sources	References
[-]	Perceptions of other Stakeholders	6	
	Role of SMCs	6	6
	How SMCs are carrying out their role currently	6	6
	Challenges SMCs face in carrying out their role	6	7
	How the challenges can be addressed	6	6