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An Investigation into the Extent of Parental Involvement in the Schools' Financial Management

M. Matobobo[1], M. Kurebwa[2], N. Wadesango[3] and V. Wadesango[4]

[1,2]Zimbabwe Open University, Midlands Regional Office, Zimbabwe
[3]University of Limpopo, Centre for Academic Excellence, RSA
[4]University of Limpopo, Faculty of Education, Polokwane, RSA

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ABSTRACT The study was carried out to determine the extent of parental involvement in the schools' financial management in six primary schools in zone 6 cluster of Shurugwi District in the Midlands Province of Zimbabwe. In this study, six schools and twenty respondents were used. These included six heads, six School Development Committee Chairpersons, six clerks, one District Accountant and one Councillor. The descriptive survey method was used. Questionnaires and interviews were used as research instruments. It emerged that the participation of parents in S.D.Cs has greatly helped in improving financial management in schools since the finance committee is not very operational in schools. The study recommends that members of the S.D.Cs should attend staff development workshops for more than a week and not the one day they used to attend.

INTRODUCTION

In Zimbabwe, School Development Committees in government schools have replaced the Parents Teacher Association (PTAs). This came into effect in 1991 after the amendment of the Education Act and the introduction of the Economic Structural Adjustment Programmes (E.S.A.P). One of the changes brought about by the World Bank was passing of the financing of education to local communities. This was presented as a way of giving communities full participation in their children's education. In support of this view, Ezewu (1990: 50) points out that, "Sociologically, since the school exists in the community, it should pursue goals not of its own but of the society in which it operates." On the contrary, Ezewu (1990), postulates that each state has its own ideology which must be used in developing the school curriculum. The School Development Committees are legal structures in the education system as they were established by an act of parliament, the Education Act number 5 of 1987 to perform specific tasks in terms of statutory No: 125 of 1992 which brought S.D.Cs into being. The researcher looks into S.D.Cs in six schools in Shurugwi rural areas in Zone Six. The involvement of parents in running schools was motivated by the need to pass on financial responsibility with regards to funding of school projects to communities. The Nziramasanga Commission (1992: 426) alludes to this view when it points out that, "The major fear expressed was that, in the present economic climate, government had run out of money and was using decentralisation to pass on the responsibility for financing the system to other authorities." Prior to independence and some years after up to 1992, P.T.As existed in schools. One of the differences between S.D.Cs and P.T.As was in the area of financial management. Under P.T.As funds were collected and kept by parent's treasurers either at home or in savings accounts with banks. In the former system, it seems there were no proper records for transactions of money. The advent of S.D.Cs resulted in a new approach to school financial management.

This was mainly meant to mitigate against weaknesses identified in the P.T.As financial management practices. The practicality of this arrangement is what is in question with regards to provision of the relevant statutory instruments namely Statutory Instrument No. 87 of 1992, the Secretary's circular minute number 6 on 1994 on administration and finance as well as the Public Finance Management Act.

Under this system, a number of financial records are kept. These range from cash analysis books, receipt books, petty cash records,

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Address for correspondence:
N. Wadesango
Professor
E-mail: newman.wadesango@ul.ac.za,
newmanwadesango@yahoo.com

inventory records and several other records. The issue of cashbook and bank reconciliation requires some basic knowledge of accounting. Under this, a number of committees are established to help in the financial management decision making process. These include the Finance Committee and the Procurement Committee.

RESEARCH METHODOLOGY

The descriptive survey was used. This design is viewed as suitable for this research as it caters for the collection of information that is factual as well as that which deals with people's opinions and attitudes. This study used a sample comprising of six heads of schools, six S.D.C chairpersons, six clerks and one councillor. These were made up of sub-groups whose members have more in common with one another than they have with the whole population. The status to be identified included heads, S.D.C chairpersons, and councillors. The sample obtained was representative of the entire population in fairly relative proportions as regards the representatives in S.D.Cs. In this study, the researcher used two research instruments namely the questionnaire and the interview.

DATA PRESENTATION, ANALYSIS, AND INTERPRETATION

From Table 1, 58.3 percent indicated that the whole S.D.C is involved in school budget participation. 25 percent of the respondents agreed that the Finance Committee is entitled to make budgets. The respondents pointed out that 16.7 percent of the heads do budgeting. From the table it seems respondents are not aware of who does the budget and this concurs with the results of study conducted by Wadesango and Machingambi (2015) which found that budgeting in most schools is done by the few elite.

Table 1: Participants in budget formulation (N=12)

Participant	*Frequency*	*Percentage*
The Head	2	16.7
Finance Committee	3	25
The whole S.D.C	7	58.3
The Procurement Committee	0	0
Total	12	100

From Table 2, 100 percent of the respondents indicated that they had basic accounting knowledge and skills. It might have been motivated by the fact that few people freely indicate that they lack knowledge of something.

Table 2: Availability of knowledge and skills in accounting (N =12)

	Frequency	*Percentage*
Yes	12	100
No	0	0

From Table 3 the respondents showed that 91.7 percent attended staff development on financial management, 8.3 percent have never attended the staff development on financial management. It seems the finance systems would be upgraded through use of those staff development workshops. This goes a long way in improving the financial management in schools. In support, Wadesango and Bayaga (2015: 165) advise that, "the development of finance and Human Resources Development must take urgent steps to staff develop heads of institutions in financial management of schools."

Table 3: Involvement in staff development programmes on financial management (N = 12)

	Frequency	*Percentage*
Yes	11	91.7
No	1	8.3
Total	12	100

With 100 percent, accounting experience indicated in Table 3. This could help improve the financial management in schools. The 100 percent accounting experiences could have been attributed to their improved academic level obtained from schools.

Fifty percent of the heads in Table 4 indicated that they never receive money without receipting 33.3 percent of the heads sometimes received money without receipting. 16.7 percent of the heads indicated that they receive money without receipting. 83 percent.3 of the heads showed that they banked money before using it. In only 16.7 percent of the cases the heads showed that they sometimes use money before banking, 83.3 percent of the number of heads showed that they usually wrote the figures when they wanted to withdraw money. Only 16.7

Table 4: Compliance with banking and receipting regulations (N = 6)

	N.O		R.O		S.O		O.O		V.F.O		Total
	F	%	F	%	F	%	F	%	F	%	
1. Receiving money without receipting.	3	50	0	0	2	33.3	0	0	1	16.7	100
2. Use of money before being banked.	5	83.3	0	0	1	16.7	0	0	0	0	100
3. Signing bank withdrawal slips without figures.	5	83.3	1	16.7	0	0	0	0	0	0	100

N.O = Never Occurs
R.O = Rarely Occurs
S.O = Sometimes
O.O = Often Occurs
V.F.O = Very Frequently Occurs

percent of the heads indicated that they rarely sign the withdrawal slips without figures.

Compliance with the Regulations on Receipting

Table 4 shows that there is a 50 percent non-compliance on receipting according to financial regulations. Since there is 50 percent non-compliance the researcher can conclude that there is no compliance, since in financial management not even one percent deviation is tolerated.

Banking

Table 4 depicts that 83.3 percent use money after banking, 16.7 percent sometimes use money before banking. To a large extent there is compliance with the regulations, however 16.7 percent non-compliance is too high for financial accounting, since a zero percentage variance should be allowed. Director's Circular Number 6 of 1994 states that no monies should be used before banking. Therefore 16.7 percent do not in comply with banking regulations.

Signing Bank Withdrawal Slips Without Figures

From the percentage discussed on signing bank withdrawal slips without figures, it shows that to a large extent, there is compliance with the regulations, however 16.7 percent non-compliance is not acceptable. Those respondents who indicated that they sign withdrawal slips or cheques without figures are in breach of section paragraph 4.2.4 of the manual on school administration which states that, "No cheques or withdrawal should be signed without figures." This is meant to guard against selfish or individual decisions.

The study sought to find clerks and chairpersons perception on the competence of heads in financial management. Table 5 revealed that 100 percent of the chairpersons had been working with these heads they have seen competency in their work. 50 percent of the clerks disagreed with this perception. They felt that heads are not competent financial managers. 33.3 percent of the clerks were not sure whether heads are competent financial managers or not. 16.7 percent of the clerks were of the view that heads

Table 5: Perceptions of chairpersons and clerks on whether heads are competent in financial management (N =12)

	Yes		No		Not sure	
	Frequency	%	Frequency	%	Frequency	%
Chairpersons	6	100	0	0	0	0
Clerks	1	16.7	3	50	2	33.3
Total	7	58.3	3	25	2	16.7

are competent financial managers. However, 50 percent of the clerks who felt that heads were not competent in school financial management are newly appointed senior teachers who are still studying how school financial systems are run.

Table 6 showed that there is 16.7 percent of the heads shared decision making in the S.D.Cs while 66.6 percent of the respondents indicated that there is no shared decision making in the S.D.Cs. Only 16.7 percent were unsure on whether there is shared decision making in the S.D.Cs which means that the general trend is that shared decision making in S.D.Cs is very low and is supported by Wadesango et al. (2016).

The study sought to find out the perceptions of chairpersons and clerks on whether the financial statements presented by heads reflect the truth of what actually transpired.

From the perceptions in Table 7, 41.7 percent of the respondents did not agree, 58.2 percent of the chairpersons were of the opinion that the financial statements presented by the heads reflect the truth. Wilson (1995: 216) asserts that, "at the end of each period, the head reviews variances with governors' and senior staff and decide what action if any needs to be taken." This may mean that the large numbers the clerks have witnessed this revelation of statements. The S.D.C chairpersons confirmed that they attended S.D.C workshops. This means that they have basic financial insight skills, 41.7 of the respondents perceived that the financial statements presented by heads did not reflect the truth of what actually transpired. The clerks were appointed recently to receipt money so, there is a possibility of lack of financial management skills in them. The other reason why financial statements may not reflect the truth is where there are no proper recordings.

According to Table 8, 41.7 percent felt that there was transparency in having to work with heads in financial management, 33.3 percent were of the feeling that sharing of ideas in financial management. 16.7 percent felt that there is co-operation and 7.3 percent supports the benefits

Table 6: Perceptions of heads, clerks, and chairpersons on whether there is shared decision making in the S.D.Cs (N =12)

	Yes		*No*		*Not sure*	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Chairpersons	1	16.7	4	66.6	1	16.7
Clerks	3	50	3	50	0	0
Chairperson	1	16.7	5	83.3	0	0

Table 7: Perceptions of chairpersons and clerks on whether the financial statements presented by heads reflect the truth (N = 12)

	Yes		*No*		*Not sure*	
	Frequency	*%*	*Frequency*	*%*	*Frequency*	*%*
Chairpersons	5	41.6	1	14.3	0	0
Clerks	2	16.6	4	27.47	0	0
Total	7	58.2	5	41.7	0	0

Table 8: Perceptions of clerks and chairpersons on benefits in having to work with heads in financial management

Respondents	*Co-operation*		*Shared ideas*		*Transparency*		*Accountability*	
	Freq	*%*	*Freq*	*%*	*Freq*	*%*	*Freq*	*%*
Clerks	0	0	3		2		1	
Chairpersons	2		1		3		0	
Total	2	16.7	4	33.3	5	41.7	1	8.3

in having to work with heads in financial management as it improves accountability. In support of this section 6.2.1 of the Secretary's Circular Minute Number 6 of 1994 on Administration and Finance says, "… no expenditure of any money should be done except as directed by the Finance Committee." This section highlights the importance of transparency and collective action between parents and teachers in the S.D.Cs. From the scenario in table 8.0 it can be seen that when heads, clerks and chairpersons work together successful financial management is realised in schools.

From the findings, there are benefits in having to work with heads in financial management such as accountability, co-operation, sharing of ideas and transparency, Zvobgo (1997) contends that, "whether parents are involved in decision making depends on the leadership style of the heads." Zvobgo (1997: 27) also points out that, "An autocratic head resists the role of such an organ because of its democratic structure and approach to administration conflicts with his single minded approach." An autocratic head is unable to operate in an environment that demands collective decision-making. Such a head therefore seeks to avoid the involvement of parents in decision-making.

There are some benefits in having to work with heads in financial management, parents are free to participate in the running of schools. Parents should be aware of most of the developments at schools. They are free to participate in the programmes at their schools as they are part and parcel of the programmes.

Data Presentation for Interview

Table 9 shows that 50 percent of the respondents indicated that the numbers of basic records schools keep are four, 33.3 percent felt that two records are supposed to be kept by the school, and 16.7 percent felt that one basic financial record book should be kept in a school. This shows that there is no compliance with the statutory requirements as nine basic financial records books should be kept in a school financial system. This implies that the heads do not take seriously all the financial books or do not use them. Hence, financial management may not result. From the District Accountant's observation, the financial management in schools was done poorly, maybe because audits are not done regularly.

From the findings, 91.7 percent of the respondents indicate that finance meetings are held more than three times per term. The indication shows that finance meetings are held as per the regulations. This shows that financial management is being done properly.

Table shows that 8.3 percent of the respondents felt that finance meetings are held twice per term, these respondents seem not to have adequate knowledge of what financial meetings are. Maybe they do not record those meetings where they approve payments and tenders. From Table 8.0 the respondents indicated that 100 percent of them were in agreement that the Financial Committee comprise four people, this is in compliance with regulations of public financial management.

Table 9: Number of Financial records the school keeps (N = 6)

Respondents	*Once*		*Twice*		*Thrice*		*Four*		*More than four*	
	Freq	*%*	*Freq*	*%*	*Freq*	*%*	*Freq*	*%*	*Freq*	*%*
Heads	0	0	0	0	1	16.7	3	50	2	33.3
Totals	0	0	0	0	1	16.7	3	50	2	33.3

Table 10: Number of people who comprise the finance committee (N = 6)

Respondents	*Once*		*Twice*		*Thrice*		*Four*		*More than four*	
	Freq	*%*	*Freq*	*%*	*Freq*	*%*	*Freq*	*%*	*Freq*	*%*
Heads	0	0	0	0	0	0	6	100	0	0
Totals	0	0	0	0	0	0	6	100	0	0

According to Table 9, 100 percent of the heads interviewed indicated that the finance committee comprises of four people.

Table 11: Availability of financial management skills (N = 12)

Respondent	*Yes*		*No*	
	Frequency	*%*	*Frequency*	*%*
Heads	2	16.67	4	33.3
Chairpersons	5	41.67	1	8.3
Total	7	58.3	5	41.7

Information given in Table 11 indicates that 58.3 percent showed that they had adequate financial management skills. 41.7 percent indicated that they do not have financial management skills.

CONCLUSION

The participation of parents in S.D.Cs has greatly helped in improving financial management in schools since the finance committee is not very operational in schools. S.D.Cs have very little accounting skills gained from attending staff development workshops since S.D.C members are changed annually. There are good relations between heads and parents in the S.D.Cs in that S.D.C chairpersons trust heads as good financial managers. It has been noted that heads would not make expenditure without the Financial Committees' consent or involvement. S.D.Cs are now aware of statutory requirements on financial management.

RECOMMENDATIONS

In the light of the above conclusions, it is recommended that:

- Schools should employ full time clerks or bursars to enhance the quality of record keeping in schools. This will help ensure records are well kept and up to date and would allow heads and S.D.Cs to supervise the work of the clerks or bursars.
- The Ministry of Primary and Secondary Education and the Responsible Authorities to carry out workshops for heads, members of the S.D.Cs and councillors to improve financial management skills in S.D.Cs clerks and Heads.
- Short courses should be carried out for at least a week, to educate members of the S.D.Cs in practical record keeping.
- There should be improvement in parent-teacher relations by the heads for transparency's sake.
- There is need for the government to amend a paragraph on S.D.C members' term of office so that their tenure is lengthened to 5 years in order to maintain focus and direction within the S.D.Cs. In addition, allow for the development of the necessary financial management skills and the S.D.C members in office to implement their development plans. This will minimise loss of funds through disjointed development programmes.
- There is need for schools to carry out staff development workshops for newly elected members of S.D.Cs and clerks for them to acquire accounting skills.
- To enhance participation of parents, minimum academic qualifications should be set in order to bridge the educational gaps between Heads and parent members. This would help enhance debate on financial matters in schools. The current situation stipulates that any parent or guardian who has a child attending a particular school is eligible for election into the S.D.C

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