

Challenges Faced by Zimbabwe Rural District Council Primary School Heads in Applying the Legal Framework that Guides Financial Management in Schools

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Abstract: *Proper management of finances in schools is very imperative to their operations. There are, however, serious financial challenges in rural district council schools in Zimbabwe as characterized by the increasing cases of school heads being convicted in the courts of law, some being dismissed from the service and some being suspended or transferred from one school to another under allegations of financial mismanagement. This study investigated challenges faced by rural district council primary schools in Zimbabwe in applying the legal framework that guide financial management processes and procedures in schools. The study was guided by the agency theory. The study employed a case study research design and generated qualitative data through the use of questionnaires, interviews and document analysis as research methods. The study targeted primary school heads in Zimbabwe. The accessible population constituted all the 760 school heads in Rural District Primary Schools in Mashonaland East province. The study used a random sampling technique to select 105 school heads from the target population to complete a structured questionnaire. Twenty school heads randomly selected from the 105 sample were interviewed and document analysis conducted at their schools. A pilot study was conducted before the main study in order to examine the reliability and validity of the research instruments. The Cronbach alpha coefficient was used to test reliability while the thesis supervisor was consulted to determine the content validity of the research instruments. Data analysis was aided by the Statistical Package for Social Sciences analytical tool. Summarised data was presented in form of tables and findings were discussed as lived experiences of the research participants. The study established that school heads in Zimbabwe RDC primary schools were seriously incapacitated by the unavailability of the documents that comprise the legal framework that guides school financial management in Zimbabwe. Lack of knowledge and training in interpreting financial management policies. The study concluded that most of the cases of financial mismanagement were committed out of ignorance on part of the school heads. The study recommended that all the documents comprising the legal framework for guiding financial management in Zimbabwe should be made available in the schools. RDC primary school heads should be regularly trained and workshopped in the proper handling of school funds.*

Keywords: *financial management, rural district council primary schools.*

1. STATEMENT OF THE PROBLEM

There are serious financial challenges in rural district council primary schools in Zimbabwe. The epitome of these problems is evidenced by an increasing number of school heads being arrested, suspended, transferred or dismissed from the Ministry of Primary and Primary Education because of financial mismanagement in their schools. To ensure the proper management of school funds, the government of Zimbabwe has crafted several pieces of legislation, Education Acts, Statutory Instruments, regulations and educational policies that guide the financial duties, responsibilities and operations of school heads. These documents put together are herein referred to as the financial management legal framework for schools. However, despite these efforts by government, cases of financial mismanagement in schools continues unabated. This study, therefore, seeks to establish challenges faced by RDC primary school heads in their application of the legal framework that guide their financial operations.

2. LITERATURE REVIEW

School financial management in Zimbabwe has traditionally been developed around a framework of control and is reflected in checking, testing, verifying and regulating through control accounts,

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centres, procedures and treasury instructions (Madue 2017). The concern of the Zimbabwean government in its schools is to introduce and effect sound policies. With the presence of improved policies, adherence is mandatory. In this study, legal framework refers to the legal requirements contained in laws and policies that regulate the finances of public schools. The objective of the Legal Framework is to guide School Heads and the SDCs on the relevant law that governs the management of public funds in schools. To manage school finances, the school head is guided by legal frameworks. the legal framework refers to the actions and activities a school leader is bound to obey by law (Quora (2015).

The Zimbabwean government has enacted a number of policies and normative frameworks necessary to promote a high standard of professional ethics in public schools. These legislative frameworks depict the role of the school head in the management and administration of public finances. School heads and the school development committees are legally bound to fulfil various responsibilities including financial management (Education Act 6 of 2020).

No.	Document	Provisions
1	The Constitution of Zimbabwe	Provision of education in schools.
2	Public Finance Management Act	Managing public funds
4	Education Act 1987 (No. 5 of 1987)	Free and compulsory primary education (tuition free).
5	Education Amendment Act 1991 (No 26 of 1991)	Introduction of fees at primary level that had been tuition free.
6	Treasury Instructions 1992	Finance committee, annual budget stock control register.
7	Statutory Instrument 87 of 1992	Having an SDC, Receipting and banking of all school funds
8	Statutory instrument 70 of 1993	Books of accounts, collection and management of funds.
9	Circular number 6 of 1994,	All monies should be receipted and banked.
10	Education Amendment Act 1996	Collection and management of funds
11	Statutory Instrument 379 of 1998	Establishment of school development association.
12	Statutory Instrument 1 of 2000	
13	Education Amendment Act 2006 Section 21 (a)	Collection and management of funds
14	School head Director's finance and administration circular 14 of 2009	Cash management, opening of multi-currency accounts, submission of statutory returns, supervision of school financial and administrative records, management of assets, management of vehicles and fuels.
15	Financial Handbook for school heads	Managing school finances.
16	Schools Regulations 2011	Managing books of accounts
17	Financial Handbook for school heads 2017	Managing school finances and assets.
18	School Development Committee Handbook 2020	Managing school finances and assets in schools.
19	Education Act chapter 25:04 of 2020 Amendment No 6 of 2020.	Pupils not to be turned home for failure to pay fees.

Statutory instrument 87 of 1992, states that all public schools should have School development committees in place, open a bank account, receipt all monies and have a procurement committee and finance committee in place.

In terms of section 75 of the Zimbabwean Constitution (Amendment 20 of 2013), public schools are organs of state.

Responsible authorities charge fees and levies to parents of students enrolled in their schools (Education Act 1987:215). However, the fees and levies have to be approved by the Minister of Primary and Primary Education. The Statutory Instrument 87 of 1992 authorises SDCs to charge, collect and administer school funds.

In South Africa, government had managed to put in place a range of key policies and normative frameworks necessary to promote and support a high standard of professional ethics in public schools by 2015. These legislative frameworks depict the role that governing body members and school heads play in the management and administration of schools' finances. In assessing the goal of achieving a high standard of professional ethics regarding the financial management in schools, pertinent pieces of legislation dealing with the legal responsibilities of governing body members and public-school school heads to guard against and report financial misconduct with regard to financial management, were analysed.

Section 16A (2) (i; k) of the South African Schools Act 84 of 1996 (hereafter SASA) (RSA, 1996) places an obligation on public school heads to become good custodians of school funds and fulfil the following obligations: to take all reasonable steps to prevent any financial maladministration or mismanagement by any staff member or by the governing body of the school (S16A (2) (i)), and to report any maladministration or mismanagement of financial matters to the governing body of the school and to the Head of Department (S16A (2) (k)). Section 37 of SASA puts an obligation on public school governing bodies to manage and administer school funds in an effective and efficient manner. Zimbabwe Public Finance Management Act section 3 states that its objects is to secure accountability, transparency and sound management of public resources. Fourie (2005:675) stresses that public fund management in South African context is based on three elements: improving transparency, entrenching accountability and ensuring integration of policies.

Statutory instrument P6 of 1994 indicates the number of records that should be kept at a school. The double entry system and annual reporting, budgeting and expenditure are detailed in this policy.

Statutory Instrument 87 of 1992, Policy circular P6 of 1994 and the Public Finance Management Act place an obligation on the accounting officer (school head) to become good custodian of school funds and to fulfil functions like taking reasonable action to prevent financial malpractice or mismanagement by any staff member or school development committee.

Statutory instrument 1 of 2000 notes that it is the legal duty of the school head to ensure that subordinates have knowledge of the various financial misconduct provisions as well as relevant consequences or punishments if such misconduct is committed.

A study carried out by Ngwenya and Maushe (2017) on Accounting Procedures within a Decentralised Zimbabwean Financial Management School System, sought to examine the effective utilisation of accounting procedures by accounting officers in Zimbabwean public schools within a decentralised financial management system in order to minimise the mismanagement of public funds. The findings revealed that books of accounts were not being updated and were not well managed. This was in violation of schools Regulations 2011 (Ngwenya and Maushe 2017).

Mbiti (2007) posits that budgets are annual projected estimates of income and expenditure in respect to a given organization. Oluoch (2010) defines a budget as a document that details the expenditure requirements of an institution, prioritizes the expenditure and groups the same under suitable vote head prescriptions. To draw a school budget is a legal requirement which is stipulated in the Education Act 1991 and Treasury Instructions 1992. This Act state that the cash receipts must be from services approved by the ministry of education. Estimated expenditures must be approved by the school Development committee (SDC).

In Zimbabwe, there have been increasing media reports on school heads being arrested for financial mismanagements. The Manica Post (2009) reported that ninety-six school heads had been arrested countrywide following reports of abuse of school funds. In 2016, twenty school heads in the Midlands Province were suspended for allegedly embezzling school fund. The Financial Gazette 14/05/14 also reported that there was "looting spree" in Zimbabwean schools. Heads were said to be taking advantage of porous administrative structures and the shortage of auditors in the Ministry of education. The Zimbabwe Mail on 31/03/2018 had the story of a head suspended over funds. The News Day 31/08/2017 reported a story of a bursar charged for mismanaging one hundred and thirty-six United States dollars. Minister of Education. A school head at Seke 1 High School was accused of abusing at least 211 000 united states dollars paid by parents in levies (Timeline photos 18/03/2016).

Local research studies have indicated that the most serious problem in Zimbabwean schools is the school heads' failure to account for funds under their custody (cite). Research findings, have reported that financial management in some schools lacked transparency and accountability (UNESCO 2017). Forensic Audits of 2015, ordered by the Ministry of Education, revealed that one thousand six hundred and ninety-seven schools across the country had been embezzling thousands of dollars from levies paid by parents (UNESCO 2017). The Herald 5 February 2016 also reported twenty school heads, suspended after an audit conducted by the Ministry exposed misappropriation of school funds.

3. CASES OF FINANCIAL MISMANAGEMENT

The Chronicle of 18 November 2015 about students failing to write examinations after the school head misappropriated examination fees and of three school heads from the Midlands Province in Zimbabwe, suspended for embezzling funds. A story by Mhaka (2018) in the B- Metro news, also reported that a school head was on the run after failing to account for school funds.

Ochse (2004) carried out a study in Germany. She outlined that some of the issues that result in corruption in public school's education sector include inadequate legal basis to prevent and fight corruption, inadequate documentation, reporting and accountability requirements, lack of internal and external monitoring and control mechanism, inadequacy enforced existing legal provisions and on adequate expertise on human resource capacities.

Hallak and Poison (2007) carried a study in France and observed that there were factors conducive to the development of financial malpractice at school level among other things. They note that absence of clear norms and regulations in particular in finance and lack of transparency at each level of the administration ladder creates room for financial malpractice.

Media reports in Zimbabwe, show that some School Bursars are being caught of fraudulent activities such as under receipting of fees (Machaya 17/10/ 2017; Financial Gazette; News Day 31/08/17; Zimbabwean Mail 29/03/18). This is mainly a result of poor internal monitoring of the school's financial resources.

In most schools, the school heads oversee the budgeting, accounting and auditing functions of financial management. This multiplicity of roles performed by school heads is contentious as the school heads can remarkably disrupt and decentralize governance structures by retaining control for themselves.

4. THEORETICAL FRAMEWORK

The theoretical framework underpinning this study is the Agency theory that was proposed by Jensen and Meckling (1976). The theory states that an agency relation exists when a person (the responsible authority) hire another person (the school head) to performance certain tasks or services on behalf of the Responsible Authority. According to this theory, conflict arises between the responsible authority and the employee in this case the school head. This stems from conflicting interests between the two parties. The agent strives to maximize reward for their effort, or if the reward is given, minimize the effort. On the other hand, the responsible authority wants to reduce the costs of hiring agent, or to maximize the output of the responsible authority. It is noted that the discrepancy of interests between the two parties leads to agency problems (conflicts).

5. MASHONALAND EAST PROVINCE

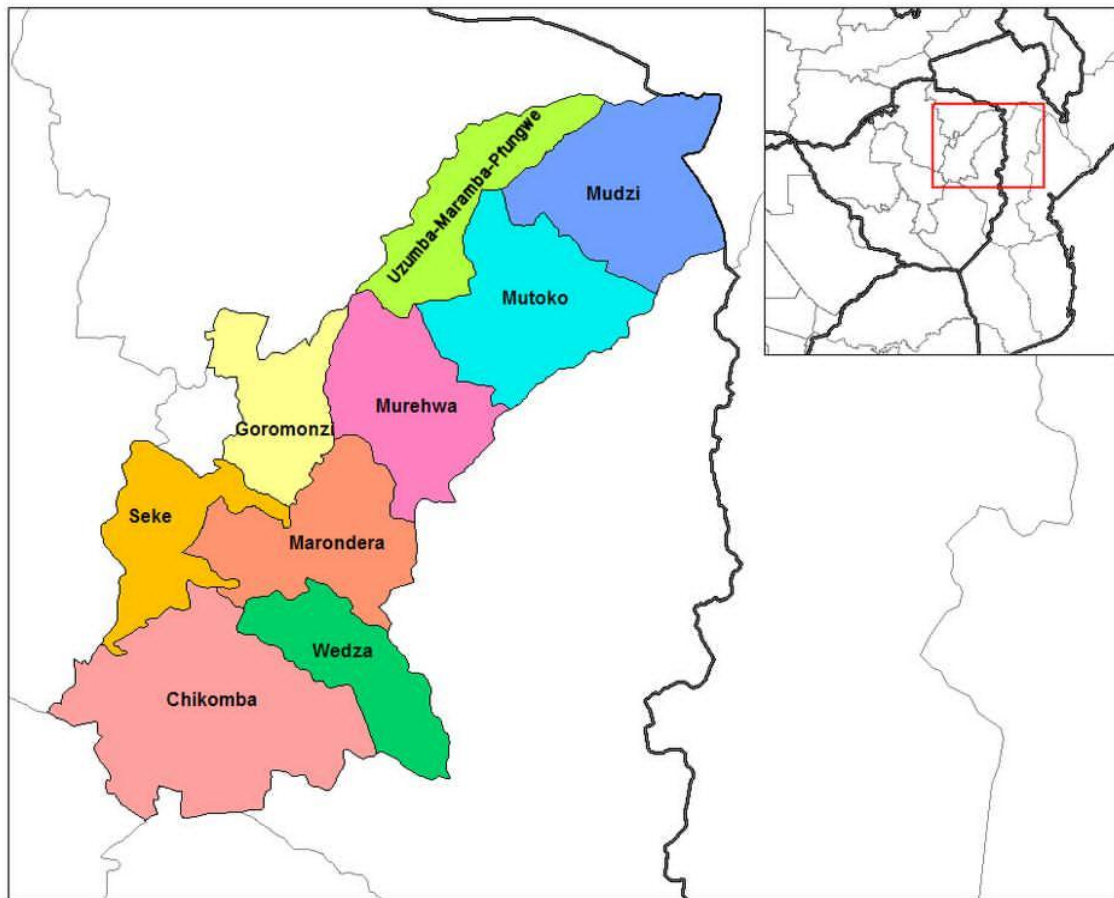


Table. School Districts showing the six districts in which the study was conducted

	NAME OF DISTRICT	Participated in the study	Not participated in the study	Schools in the District	Schools participated in the study
1	Chikomba	Participated		98	25
2	Seke		Not participated		
3	Wedza	Participated		54	13
4	Marondera		Not participated		
5	Murehwa	Participated		77	19
6	Goromonzi		Not participated		
7	Mutoko	Participated		78	20
8	UMP	Participated		52	13
9	Mudzi	Participated		60	15
	TOTAL			419	105

This study was motivated by the need to address the gap of knowledge in previous local research studies on school financial management in Zimbabwe. In order to address this knowledge gap and extend the frontiers of knowledge in the discipline of school financial management, the present study sought to answer fivespecific research questions:

1. What challenges were faced by the rural primary school heads in applying the legal framework that guides financial management in Zimbabwean Schools?

The generation of data began with the capturing of respondents’ bio-data. The purpose of collecting respondents’ bio-data was for the researcher to identify respondents’ characteristics that were likely to influence the research findings. These characteristics were unpacked according to a number of dimensions which are age, teaching experience, academic and professional qualifications as presented in tables 1- 4.

6. DEMOGRAPHIC PROFILE OF THE PARTICIPANTS

The first characteristic of the respondents this researcher considered was the extent to which findings of the study might be influenced by gender. This data is presented in Table 4.1.

Table1. Respondents by gender

Gender	Number of respondents	Percentage
Male	76	72.4
Female	29	27.6
Total	105	100

N=105

Table 4.1 shows the number of respondents who participated in the present study as 105 respondents with a gender distribution of 76 (72.4%) male and 29 (27.6%) female. This shows that the majority of respondents were male. This means findings of the present study are likely to represent more the views of male school heads.

Table2. Respondents by age

Age	Number	Percentage
20-30 years	4	3.8
36-45 years	15	14.3
46-60 years	81	77.1
61 and above	5	4.8
Total	105	100

N = 105

Table 4.2 shows that 4(3.8%) of the respondents were between 20 and 30 years, 15(14.3%) were between 36 and 45 years, the majority of the respondents 81(77.1%) were between 46 – 60 years old. Only 5(4.8%) of the respondents were aged 61 years and above. This implies that the majority are experienced school heads who have more than twenty years in the teaching service. Thus, the researcher expected these experienced professionals to have a good understanding of the factors affecting financial management in their schools.

Educational qualifications of the respondents were also considered a key characteristic of the respondents in their understanding of factors that affect financial management in their schools. Table 4.3 presents four levels of educational qualifications held by the respondents.

Table3. Respondents by Educational qualifications

Qualification	Male	Female	Percentage
Certificate in Education	1	0	0.95
Diploma in Education	13	0	12.4
Bachelor's Degree	49	26	71.4
Master's Degree	11	5	15.2

N = 105

Table 3 shows that only 1(0.95%) of the respondents, who was male, had a certificate in education, 13(12.4%) all male had a diploma in education, 75 (71.4%) respondents - 49 males and 26 females – had a degree and 16(15.25%) respondents composed of 11 males and 5 females were holders of a Masters' degree. High qualifications make school heads better placed to understand the legal and accounting documents used in financial management, understand challenges of financial management, and factors affecting financial management in their schools

The second characteristic of the respondents considered important was seniority of the school heads. In Zimbabwe Heads of schools are graded as acting head or substantive head. An acting head is not according to Zimbabwean educational policy an established head but a teacher temporarily occupying the position of school head. An established head is referred to as substantive head. The validity of the study was enhanced by the fact that the majority of respondents as presented in table 4.2 below were substantive school heads

Table4. Respondents by headship grade

Grade	Number	Percentage
Substantive Head	90	85.7
Acting Head	15	14.3
Total	105	100

N=105

Data presented in table 4 above shows that 90 (85.7%) of the respondents were substantive heads of schools and 15 (14.3%) were acting heads of schools. This implies that data was generated from the rightful source, from qualified educational managers who had relevant and rich knowledge and experiences in financial management issues in their schools.

The number of years a respondent had practiced as an educational leader was also considered important in understanding financial management issues. Data collected shows that the majority of the respondents had more than 11 years' experience as school heads. (*see table 4.5 below*)

Table5. Respondent by leadership experience

Experience as school head	Number	Percentage
Below 5 years	10	9.5
6 – 10 years	30	28.6
11 years and above	65	61.9
Total	105	100

N=105

Table 4.5 shows that 10 (9.5%) of the respondents had below five years' experience. 30(28.6%) had six to ten years' experience. 65(61.9%) had eleven years' experience and above as school leaders. This means that the majority of respondents about 90% had more than 5 years' experience as school heads. Thus, they were expected to have adequate knowledge about challenges of financial management in their schools.

The presentation of research data and discussion of research findings is guided by (1) the research questions that guided the study and (2) the themes that emerged from the data analysis. The themes were found to be closely linked to the research questions. In presenting and discussing the research findings, the researcher adopts a three – step approach recommended by Cresswell (2014) for the discussion of findings from a qualitative study. The approach follows three steps:

First: The research question is outlined: Second: Data and findings that address the research question are presented. Third: Findings of the study are discussed in light of the prevailing theory and general practice and are then compared with findings of previous research studies to establish the extent to which the present study has contributed new knowledge to the discipline of study.

7. PRESENTATION AND DISCUSSION OF RESEARCH FINDINGS

Research Question 1:

What challenges were faced by rural primary school heads in applying the legal framework that guided financial management in Zimbabwean Schools?

The primary aim of Research Question 1, therefore, was to find out from school heads challenges they faced in applying the education Acts, statutes and policies that regulated financial management in their schools. Data generated from School heads through a questionnaire was meant to find out from the respondents, the availability of the documents at the particular schools (*see table 4.2*), and school heads' understanding and interpretation of the documents and any challenges that affected their effectiveness in applying the provisions of the documents in financial management at their schools.

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Table2. Availability of documents that make up the Legal Framework guiding financial management in Zimbabwe schools

No.	Document	Availability of Documents in the schools	
		No.	%
1	Constitution of Zimbabwe	105	100
2	The Public Finance Management Act	25	24
3	Education Act 1979	10	9.52
4	Education Act 1987 amendment in 2006 Section 21 (a)	30	28.5
5	Education Amendment Act 1991	36	34
6	Treasury Instrument 1992	21	20
7	Statutory Instrument 87 of 1992	94	90
8	Statutory Instrument 70 of 1993	16	20
9	Circular number 6 of 1994,	84	80
10	Education Amendment Act 1996	68	65
11	Statutory Instrument 379 of 1998	40	30
12	Statutory Instrument 1 of 2000	105	100
13	Education Amendment Act 2006 Section 21 (a)	36	34
14	School head Director's finance and Administration circular 14 of 2009	21	20
15	Financial Handbook for school heads	50	48
16	Schools Regulations 2011	35	44
17	Financial Handbook for school heads 2017	30	34
18	School Development Committee Handbook 2020	10	10
19	Education Act chapter 25:04 of 2020 Amendment No 6 of 2020.	25	24

Table3. Documents with high availability in schools

No	Documents	Number	Percentage
1	The Constitution of Zimbabwe	105	100
	Statutory Instrument 1 of 2000	105	100
2	Statutory Instrument 87 of 1992	94	90
3	Circular No P6 of 1994	84	80
4	Education amendment Act of 1996	68	65

Table 4.7 shows that 105(100%) of the schools had the Constitution of Zimbabwe and Statutory Instrument 1 of 2000. The Constitution is a national document which is law. It spells out the right of learners to basic education. The availability of this document in school signifies that school heads are aware that education is a basic right to learners. Statutory Instrument 1 of 2000 outlines cases of misconducts. It gives ethical guidelines for school heads' professional conduct. The presence of Statutory Instrument 1 of 2000 means that school heads were aware of the possible acts of misconduct including financial management, that can lead them to be punished, warned or cautioned.

Ninety-four (90%) of the schools had the Statutory Instrument 87 of 1992. This Statutory Instrument guides schools in the selection of school development committees and provides their duties and responsibilities. The existence of this instrument means that heads are guided by policy in putting in place the committees that assist them in financial management and running the school.

Eighty-four (80%) of schools had Circular P 6 of 1994. This instrument guides school heads in the collection of, storage, usage and acquitting school funds.

Sixty-eight (65%) of schools had the Education Amendment Act of 1996. This Act provides for children's right to education. Under this Act, it is illegal for school heads to exclude children from school for failing to pay school fees.

In the present study the researcher was also interested in the documents that were not readily available in the schools. These documents are indicated in table 4.4 below.

Table 4. Documents with low availability in schools

No.	Document	Availability of Documents in the schools	
		No.	%
1	Financial Handbook for school heads	50	48
2	Statutory Instrument 379 of 1998	40	38.09
3	Education Amendment Act 2006 Section 21 (a)	36	34.29
4	Education Amendment Act 1991	36	34.29
5	Schools Regulations 2011	35	33.33
6	Financial Handbook for school heads 2017	30	28.57
7	Education Act 1987 amendment in 2006 Section 21 (a)	30	28.57
8	The Public Finance Management Act	25	24
9	Education Act chapter 25:04 of 2020 Amendment No 6 of 2020.	25	24
10	Treasury Instrument 1992	21	20
11	School head Director's finance and Administration circular 14 of 2009	21	20
12	Statutory Instrument 70 of 1993	16	15.24
13	School Development Committee Handbook 2020	10	9.57
14	Education Act 1979	10	9.57

According to our findings, only two schools had all the 19 (100%) documents and 103 out of 105 schools studied did not have some of the documents. Table 4.4 shows documents with low availability (less than 50%) in schools in descending order. For example, only ten (9.57%) of schools had the School Development Committee Handbook 2020 and Education Act 1979. This means about 95(90.47%) of schools did not have these documents.

The low availability of documents in the schools has a negative impact of financial management. Dealing with public funds in schools requires strict adherence to provisions of policy instruments such as the Public Finance and Management Act and Statutory Instrument 87 of 1992. Non-adherence leads to misappropriation and mismanagement of funds and resources.

Twenty participants out of the 105 were interviewed on how they operated without some of the key legal instruments. Respondents highlighted that the documents that are used in schools and available in their offices ranged from two to nine in number. The following responses were captured from concerned school heads:

Schools should have all the legal documents in their offices but we don't have all of them. We hear some are on soft copies now and hope to have the documents. As school heads we should have the documents. (Respondent 12)

We receive legal documents when we go for meetings on financial management. It has been long since we last had one. This means we have some old policies and don't have the recent ones. (Respondent 71)

Interviewees were asked whether they knew about the 19 documents that were in the researcher's checklist, all the 20 (100%) respondents said they knew about the documents but did not have some of the documents in their offices. Two of the respondents said:

Being new and as an acting head of school, I don't know which policies are for finance and which ones are for other duties. Am still learning. (Respondent 9)

With regards to financial matters, I know I chair the finance committee but I am not sure about the policy. I inherited it from the minutes I saw kept at the school (Respondent 6).

Observations of the visited schools revealed that ninety-eight percent of the visited schools had at least three legal documents in their offices. The legal documents prevalent were Statutory instrument 87 of 1992, P6 of 1994, The Constitution of Zimbabwe and Statutory Instrument 1 of 2000. The legal documents were kept in files, under lock and key at four of the visited schools. One school had not even a single legal document in place. Respondent 80 opined that:

we have hard copy documents that we get from District office or buy from Government Printers in Harare. Those documents we cannot find at Government printers or district offices are hard to get. We wait for workshops to have them. Responses from questionnaires, interviews and document analysis reveal that the majority of schools in Mashonaland East have at least three legal documents that guide financial management in schools. This was an encouraging claim since the new public model of financial management of public funds requires that all public entities must be guided by legal documents.

It was clear from the participants' responses that knowledge of legal guidelines helps school heads in having the correct records, updating the records and using school funds in a manner that fits legal and public expectations. This observation corroborated with observations in studies by Mestry (2006), Ogbonnaya (2005) and Rangongo (2016) who reported that knowledge of educational finance and legal expectations will help leaders administer school funds in a most appropriate manner.

T There was a high frequency of those not inducted from the questionnaire and interviewee respondents. Therefore, the study exposed that school heads used for this study had not attended or had attended only one workshop covering financial legal instruments obtaining in the primary education system.

40% of the respondents revealed that they referred to Statutory Instrument 87 of 1992 and P6 of 1994 only when conducting school development committee elections. Statutory Instrument 87 of 1992 covers procedures, qualifications and disqualifications of members of school development committee. Policy Circular embraces the Finance committee composition. Therefore, the study found that the two statutory instruments were used as an election tool while ignoring the other core purposes. School budget.

The researcher perused and asked for the existence of the following documents, books and registers:

The research sought to find out if legal documents provide adequate guidelines in the management of funds in schools. 60 percent of the respondent indicated that the guidelines were not adequate. The following are the responses:

R35 opined that: *Documents don't provide adequate guidelines practically though theoretically they look simplified.*

Confirming the other colleague's view, R6: *yes, they provide adequate guidelines in the management of finances at our school. I did account at school.*

Respondents above indicated that they faced challenges in following guidelines and respondent R6 seem to indicate that an accounting background provided easy understanding of the guidelines. This finding was agreed with previous research studies by Ajiyele (2001), who found that school heads with no accounting background found school fund management to be difficult. The same question was triangulated through interviews and interviewees gave almost the same responses:

I10: *The documents can only guide you if you went through financial management training otherwise yes, they are there but don't help much, unless you have a trained bursar.*

The study sought to establish from respondents, how the legal framework guide protects them from financial mismanagement. 60% of the school heads indicated that the legal framework guide protects them from mismanagement but they receive the documents very late or don't receive them at all. Collaborating responses came from school heads who said:

R9: *There are no instruments on documents on multi-currency system that we can use in the country.*

R19: *The policies are silent on the use of multicurrency systems that we can use in schools.*

R11: *There are many policies available but some don't reach us in time*

8. CHALLENGES WITH THE LEGAL FRAMEWORK

Interviewee 3; The Ministry of Primary and Primary Education is supposed to provide school heads with all the legal documents that form the legal framework guiding financial management in schools. However, most schools operate without some of the documents Some of us source for these documents

on our own because we are expected to know the policies that guide our professional conduct. In some cases, school heads come to know about the documents when they are accused of some financial misconduct.

Interviewee 12; Conflict between instruments for example, school heads are expected to stick to the school budget yet their powers are curtailed when it comes to collection of fees and levies because fees application have to be approved by the Permanent Secretary in the Ministry of Primary and Primary Education.

Interview 8: Financial management is also affected by children's right to education. For example, in order to operate effectively, a school is expected to mobilise funds through the collection of fees and levies yet some Acts do not allow us to exclude fees defaulters from the school. This means our hands are tied by some legal documents.

Interview 17: Most of us lack education required to interpret most of the legal documents that guide financial management in the schools.

In the present study, it was found that the majority of the respondents echoed the same sentiment that failure to interpret and adhere to legal provisions on financial management is one of the major factors contributing to financial mismanagement in public primary schools. The response from one of the interviewees was:

I14: Some of these regulations are difficult to interpret. You need an accountant to explain and exemplify otherwise you will be doing the wrong accounts (Interviewee 6)

From the responses of the participants the following stand out as the main challenges faced by school heads in applying the legal frame work that guide financial management in Zimbabwean schools. According to our findings, the majority (98%) of school heads faced challenges when it came to following the legal frame work as they did not have some of the documents in their schools.

1. Not all documents are available in the schools.
2. Political interference in the application of the legal frame work that guides financial management in schools
3. Difficult to budget without adequate funds.
4. Lack of knowledge and training in financial management on the part of the school head
5. Too many legal instruments making it difficult for many school head to read through and understand the provisions of these documents.

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