

# Headteachers' Effectiveness in managing Finances for the Implementation of Free Primary Education in Kabwe District, Zambia.

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## Introduction

### Background to the study

The purpose of the study was to investigate headteachers' effectiveness in managing finances for the implementation of Free Primary Education (FPE) in Kabwe District of Zambia. At the school level, the headteacher has always been the "gate keeper" of any policy or change, often determining the fate of innovations coming from outside or from teachers' initiatives on the inside, according to Fullan (2001). Since headteachers are expected to lead change, they have become a critical source of initiation according to Marzano, Waters and McNulty (2005). Proper financial management is important to the general development of the school. Accounting for finances is one of the key in managing finances in any organisation. A school like any other organisation requires finance in order to run. There must be an efficient control of finance to keep the school afloat. Funds have to be obtained, utilised and budgeted for. Efficiency in handling school funds requires proper records to avoid misappropriation (Kioko, 2004). Monitoring of expenditures is another important role of a headteacher in managing finances. Educational scholars and practitioners such as Kelly (2009) agree that the school administrator or the headteacher in Zambia is the most influential factor in the success of the school. According to the Zambian Ministry of Education (2015), the headteacher oversees the entire educational programs of the school and is in the best position to provide the necessary direction to various aspects of the school. In Zambia the national educational policy entitled "Educating Our Future" was launched in May 1996. It focuses on decentralisation, partnership, equity, efficiency, quality, democratisation and effectiveness (MoE, 2007). In April 2016, Zambia received a US\$498,000 grant to prepare its next education sector strategy (NIF IV). Zambia has received two GPE grants to implement its education plans: US\$60.2 million for 2009-2011, US\$35.2 million for 2013-2018.

The headteacher must act professionally at all times. Zambia's main legislation on education, the Education Act 2011 defines each person's rights to early childhood, primary and high school education according to the Government Document Report National Review (2012). Mbobola (2013) reported that headteachers complained, especially in rural areas, that they lacked financial management skills in raising funds for maintenance and rehabilitation, motivating teachers and paying casual workers. Teachers complained that headteachers receive little or no training to develop their skills and abilities to transit from teachers to their headship positions and to continue to grow in the role (Mukundi, 2004). Commonwealth Education Partnerships (2013) stresses that when teachers are given the right opportunities and support through professional training, they are able to achieve their vision as school leaders, set time-bound goals for improving school processes and take appropriate decisions directed towards the core objective of the institution, which is basically improved school outcomes.

The Ministry of Education in Zambia frequently conducts workshops and offers courses for headteachers on leadership in order to help improve their leadership skills. In spite of all these initiatives, it has been observed that most headteachers are not trained in financial management (MoE, 2015). For example, in Zambia, PTA (user fees) is meant for sports, stationery and expressive arts. However, some headteachers who had accountants/bursars in primary schools were reported to connive with accountants in misappropriating FPE funds (MoE, 2015). There is therefore need for increased capacity building for headteachers and teachers to participate in the FPE process and manage devolved funds effectively. Capacity will need further development if FPE progress is to be sustainable (MoE, 2015). MoE (2010) observed that schools do not receive their grants on time and funds not utilised are not added to the next grants.

For Wiener (2010), implementation is about capacity building and motivation of implementers, the extent to which rules and regulations of implementation strategies are known by all actors and actions taken and daily tasks done by different actors throughout the system. The elimination of user fees in public primary education requires considerable planning, managerial skills and effective communication. Fullan (2001) argued that the FPE policy required changes in the managerial skills of school headteachers. Any rapid change requires a continuous process of adjustment on the part of those involved in the education system. This view is supported by Chengo (2005), who pointed out that headteachers need continued professional growth and development in order to be competent to handle changes. School headteachers have the responsibility of interpreting educational policies to parents and other stakeholders. They are also responsible for obtaining, directing and utilising resources for successful implementation of education policies such as FPE.

The Ministry of Education of Zambia has outlined the functions of effective headteachers in its headteacher training manual (2006), which compels headteachers to be effective in managing finances for the implementing FPE in Zambia. Headteachers are expected to lead change in order to be effective. The functions of the headteacher/deputy-head include, firstly, financial. planning which is ensuring

timely planning of budgets of FPE/PTA funds for effective and efficient utilisation of funds. Secondly is coordinating financial committee which is effectively and efficiently co-ordinating financial programmes and activities. Thirdly, there is monitoring and evaluation which includes monitoring the accuracy of financial records; and ensuring settlement of all expenses incurred by the school. Headteachers requires also regular monitoring to ensure efficient, effective and economical utilisation of resources within the school. Fourthly, supervision is used to efficiently and effectively supervise PTA/school fundraising ventures ensure that there are no misunderstandings between the PTA fundraising ventures and other school fundraising ventures. Control overlapping responsibilities of those entrusted with school funds, FPE/PTA funds. Clarke (2007) emphasises that the first and important aspect of managing school finances is to be clear about who is responsible for what. Further warns that overlapping responsibilities need to be minimised. Fifth is record management which calls for regular receiving and maintenance of financial accurate, up to date and reliable records for efficient management of funds in schools within the board. Sixth is information dissemination which involves regular communication of information to key players and stakeholders in order to facilitate effective decision making knowing management functions alone is not good enough. There is need to possess special skills in oral communication, decision-making, and conflict resolution in order to be effective in one's managerial responsibilities (Government of the Republic of Zambia MoE, 2006).

The researcher realises that assessing all the facets of effectiveness may not be practical. Therefore, she assessed one of the headteachers functions that indicate financial management: financial record management. This calls for ensuring maintenance of accurate, up to date and reliable records for efficient management of FPE/PTA funds in schools. Headteachers receive funds from the government through the District Education Board Secretary office (DEBS); some of it is raised by the PTA members. These funds are the ones used to ensure that resources required are available in sufficient quantities. The resources required include classrooms, chairs, laboratories, library, toilets, and textbooks. The researcher notes that a school with sufficient resources may be an indicator that the funds given to the school are well managed. If not, then the assumption is that the management of the funds is poor or non-existent. Empirical studies have been carried out in developing countries such as, Pakistan by Abdulishev (2000), Kenya by Odhiambo (2012) and Naidoo (2009), in South Africa on issues related to managing free primary education funds by headteachers. In Zambia, the researcher notes that not much has been done pertaining to headteachers' effectiveness in managing finances for the implementation of FPE in Kabwe District and Zambia as a whole. Although the headteacher is the chief accounting officer in public primary schools, according to Millennium Development Goals Document (MDGs) Progress Report (2015), the headteachers are not trained in financial management. Hence accountability for FPE and PTA funds remains a problem. Most of the studies on headteachers effectiveness in managing finances in schools have been conducted in other countries in the World. Moreover, limited studies in Zambia looked at challenges facing headteachers in the implementation of free primary education. The

researcher felt the need for a study focusing on the headteachers' effectiveness in managing finances for the implementation of FPE in Kabwe district in Zambia.

## **Statement of the Problem**

Headteachers' effectiveness in managing finances for the implementation of free primary education in schools in Kabwe District is a concern (MoE, 2015). Although there have been workshops for headteachers conducted by the District Education Officer, complaints have been raised by stakeholders, parents and teachers about headteachers' competence in financial management in public schools in Kabwe District. One of the weaknesses in primary schools in Kabwe District is that most headteachers are not trained in financial management to help them in monitoring financial records at school level (MoE, 2015). The Headteachers are expected to have knowledge of finance, accounting, and maintenance of financial records.

This was noted to have resulted in cases of mismanagement and misappropriation of funds which led to the demotions and transfers of some headteachers in Kabwe District. These issues raise eyebrows especially when the program has been in place for the last fifteen years. Limited information exists since the introduction of FPE in Zambia on headteachers' effectiveness in managing finances for the implementation of FPE in Kabwe District. The headteachers are often alleged to be diverting funds to which they are not meant for (Mwansa, 2012). However, studies reviewed did not address some critical questions related to the roles of headteachers in managing finances. It is on this background that the researcher intended to investigate the headteachers' effectiveness in managing finances for the implementation of FPE in Kabwe District, Zambia.

## **Significance of the Study**

The findings of the study are likely to generate their information on headteachers' effectiveness in managing school finances in public primary schools. It is also hoped that the findings will be useful to various stakeholders in the education sector. It will provide a bench-mark for future plans to establish and improve headteachers' roles in managing finances for effective implementation of FPE. Further, the findings will be of great value to stakeholders, who interpret and implement policies and are responsible for the management of primary schools in Zambia such as: the Provincial Education Officer (PEO) Inspector of schools, District Education Board Secretariat (DEBs), curriculum developers, headteachers and teachers. Pupils will also benefit from this study as well as parents. For the PEO data presented and interpreted will aid them in formulating better policies for making informed decisions in allocation and management of FPE funds. Finally, this study will contribute to the existing pool of knowledge on the management of financial resources in primary schools. It is also hoped that the findings will be used by the government to formulate education policies which will focus on effective management of financial resources in primary schools and training of headteachers in financial management in Zambia.

The study was be guided by the Systems Theory developed by biologist Ludwig Von Bertalanffy in 1968. This theory is based on the view that managers should focus on the role played by each part of

an organisation rather than dealing separately with the parts, according to Hannagan (2002). The theory is relevant to the study of headteachers' effectiveness in managing finances for implementing FPE in schools because one of the main objectives of FPE is to ensure that the Government allocates money to purchase all the necessary requirements for school use such as text-books, pencils and other teaching and learning materials for teachers. However, it is through a combination of prudent budgeting following financial guidelines, strict implementation and good reporting for FPE funds and all the other elements of basic education that primary schools in Kabwe District can achieve their goals. It is the headteachers' task to ensure that all the elements within the system are well coordinated.

## **Review of Related Theories**

### **Bucket Theory of Financial Management**

Bucket Theory of Financial Management was advanced by Ann Henderson in 1990. According to the theory, to become financially worry-free is not an impossible goal. This theory is borrowed since schools can apply it when budgeting for financial resources moving from basic needs to other needs like investment in entrepreneurship. Based on this theory it is therefore illogical for schools to continue increasing enrollments of pupils in primary schools without building more classrooms, building houses for teachers and addressing other areas that need attention such as provision of teaching and learning materials and providing financial training for people responsible for managing funds in primary schools.

### **Adult Learning Theory**

Malcolm (1990) is the theorist who came up with the concept of adult learning. This theory applies to the study since in-service training is meant for employees who are adults (Headteachers, senior teachers and Bursars). Burns (1995) discusses the "Petrol tank" in view of school education fill the tank full at the only garage before the freeway, and then away we go on life's journey. He discusses that problems can arise when people have not had their tank filled completely at school and suggests that there should be service stations along the length of the highway of life thus training in financial management is needed for headteachers in order to be effective in monitoring and supervising FPE/PTA financial records at school level to avoid auditing queries.

## **Review of Empirical Studies Based on Research Questions**

### **Concept of Headteachers' Effectiveness**

According to Sigilai (2013), headteachers' effectiveness is determined by whether they perform their assigned roles in managing pupils, staff, and curriculum and school finances as required by the Ministry of Education. Moreover, many difficulties arise with attempts to define the concept of effectiveness adequately because of its subjectivity. The concept of effectiveness has been viewed and

operationalised mainly in terms of productivity. According to Coleman (2005), the juxtaposition of the two words effective and leadership signifies the growing acceptance of leadership as a key constituent in the effective school. From implementation of a policy such as FPE, effective leadership could be seen as holding the key to solving many problems. Effective headship according to Wallace (2010) is the combination of leadership, managerial and administrative behaviours and actions that are appropriate to the given circumstance. Effectiveness is judged by outcomes. The definition of desired outcomes according to Wallace (2010) is a matter for each school to decide because effectiveness is subjective. For example, the headteachers' measure of effectiveness may be ensuring resources for the effective implementation of FPE and in others it may be student attendance rate. However, effectiveness of headteachers depends on patterns of support and professional development which are consonant with the way the individual develops and adjusts to the school context after his or her appointment. Whatever the context, the role of the headteacher is to assist the school staff or students to identify and achieve agreed outcomes.

According to Earley (2006), effective headteachers create a culture in which new teachers are supported and mentored by others and the administrators themselves are critical resources of effective instruction. Effective administrators provide the time, resources and structure for meaningful professional development and recognise the teacher leadership within the building. Teachers leave the teaching profession for a variety of reasons, one of which is the lack of administrative support. Effective headteachers make creative use of all resources, people, time, and money to improve teaching and learning (MoE, 2001). Effective administrators use multiple forms of data to inform school planning, communication and community relations. An effective headteacher incorporates stakeholders' views in a shared decision-making process and is a good listener as indicated by Cotton (2003) and Leitwood (2010). It is important for the headteacher to engage in open and democratic dialogue with multiple stakeholders. Good allocation of finances is crucial to meeting school goals. Professionalism according to James et. al (2013) is key to effective headteachers. They are fair and honest in the utilisation of funds and possess a high degree of integrity, and hold themselves to high standard of ethics. Effective headteachers communicate and model core values through their interactions with students and teachers. Most important, they care for learners.

Bush (2009) sees the school as an organisation that requires formal administration. All schools are established for the sake of providing conditions and services that enable the pupils to learn. Headteachers who fail to perform their duties with competence and integrity and fail to cultivate relationships have low levels of trust in their schools. The headteacher is the chief executive of the school. The success of any school depends on how effective the headteacher is in proper managing or utilisation of funds as an administrator. Furthermore, Coleman (2005) explicated that in order for a school to achieve its desired academic objectives effectively and efficiently, the headteacher should work with teachers, pupils and other relevant people within and outside the school community. Effective management of finances lies squarely on the headteachers' financial skills. The headteacher ensure that money is allocated to schools as per government policy. The headteacher is also supposed to encourage and provide for the professional growth

of his or her teachers. This can be achieved through properly planned seminars, workshops and in-service financial management programmes in financial record keeping, book keeping, retirements and acquittals of GRZ funds among others.

## **Adequacy of FPE Funds in Schools**

Schools in England currently receive the bulk of their funding via local authorities, each of which has their own funding formula (Audit Report Review, 2011). These formulae can be myriad and complex: different local authorities take into account different factors and fund particular types of schools differently. In 2010 to 2011 primary schools received, on average, an implicit premium of about £2,000 extra for poorer pupils (defined as those eligible for free school meals). In secondary schools, the premium was roughly £3,400 extra; this is according to a study conducted by Sibieta (2011). This system is progressive in those schools with poorer pupils are funded more generously. While the progressivity has increased over time, school finances also depend on historical factors, such as funding in previous years. Funding can thus adjust slowly to changes in pupil needs. In the 2010 Spending Review, the government announced a cash-terms freeze in all existing funding per pupil and the creation of a pupil premium targeted at disadvantaged pupils. The net result is to make the school funding system more progressive with the most deprived schools expected to see real-term increases in funding. However, the majority of schools are expected to see real-term cuts in funding. United Kingdom support has helped in making progress on achieving universal primary education and promoting gender equality through support to the Afghanistan Reconstruction Trust Fund (ARTF). Department for International Development (DFID) assistance helped to get approximately 4.5 million children into primary school in 2011–12, of which 1.8 million were girls – up from less than a million children under the Taliban, virtually none of whom were girls. 36% of Afghans live below the national poverty line.

Dawuda (2011) conducted a research on the impact of capitation grants on access to primary education in Ghana. Although the Ghana Education Service is aware that schools charge fees, they are unable to prevent or stop those illegal fees. Indeed, charging children examination levies is likely to undermine the well-intentioned capitation grant policy in general. Although, evidence from the literature showed that abolition of school fees is likely to increase enrollment in schools it was not clear whether these increases will automatically lead to bridging the gender gap in education attainment. Finally, evidence from the study suggested that capitation grants are less equitably allocated and might perpetuate inequalities in schools. The current allocation method is less beneficial to smaller schools in under-resourced communities where many out-of-primary school children are found.

Additionally, the current allocation method of the capitation grants does not account for children with special needs who might not be able to enroll in schools due to their conditions. If the equity issues are not addressed, capitation grants are likely to create greater inequality between schools and this will undermine the very essence of its implementation. In light of this, there is urgent need for the Government of Ghana to revise the allocation method to target less endowed schools as well as children with special needs to avert possible inequality. Inequality in all forms is detrimental to sustainable development. The researcher has identified key lessons from Ghana's experience with capitation grants.

A fairly simple method of financing primary education could potentially bring enormous improvement in education outcomes. It is evident from this study that when well designed, capitation grants can contribute greatly to encourage a country to achieve its target of the UN Millennium Development Goals. Another lesson learnt in this study is that equal share of resources does not guarantee equity but rather could perpetuate inequality.

Choolwe (2013) conducted a survey on effective delivery of public education services in Zambia. The introduction of free basic education (FBE) in Zambia in 2002 during the Basic Educational Sub-sector Investment Programme (BESSIP) significantly improved access to primary education, especially after declining enrolments in the 1990s. Secondary and tertiary education, on the other hand, stagnated during the early years of FBE and BESSIP and access to these two levels was not expanded to accommodate the primary school student population (although there has been a slow increase in enrolments in tertiary education in the few existing institutions). While there was increased access for children at primary school level, an insufficient budget was allocated to the sector, which undermined delivery and quality of education. There has also been a shortage of teachers and teaching and learning materials; general school infrastructure is inadequate. This state of affairs has had a negative impact on the effectiveness of delivering services at primary school by headteachers. The state of FPE services in Zambia has created a lot of challenges due to increasing access to schooling without improving its quality especially at primary level. Key challenges are insufficient funding, low absorptive capacity to effectively and efficiently utilise given resources, lack of monitoring of the implementation of policies/plans, the poor functioning of designed governance structures (MoE, 2006). The study focused on effective delivery of public education services in general without paying close attention to headteachers' effectiveness in managing finances in the implementation of FPE in public schools. This gap is what this study sought to fill.

The Ministry of Education (MoE) has engaged a consultant to determine the unit cost per pupil at the different levels of education. On average, K5, 400 – about 1.3 United States dollars (US\$) – is allocated to each primary school pupil for books and other materials per year. Apart from the provision of the grants mentioned, and the payment of teachers' salaries, the government is also mainly responsible for the improvement of the existing school facilities, the construction of new classrooms, and new schools through the Infrastructure Development Plan (IDP). Schools can also access government funds for rehabilitation and construction through the Constituency Development Fund (CDF), a kitty that is managed by the area member of parliament. If a school wishes to charge additional levies, for example to employ additional teachers or to build teachers' houses, the headteacher has to convince the parents to agree to the additional fees, and then get approval from the education authorities through the District Education Board Secretary (DEBS) and the Provincial Education Office (PEO). However, headteacher need to be competent in financial management they need constant exposure to training seminars, workshops in order to improve their competence behavior rather than depending on experience alone it would be imprudent to consider experience as a classroom teacher as the only prerequisite in the appointment of primary school head- teachers.

In Zambia, the procurement of textbooks and other learning materials is decentralised. Funds for the procurement of books and other learning materials are channeled through the DEBS. Schools identify the books and materials that they need and then the DEBS procures these items for the schools. However, in some cases, the DEBS disburses the funds to the schools, which procure the learning materials directly. For textbooks, book publishers have also been allocated zones in which to supply the required textbooks. This has facilitated easy and quick procurement of books and other learning materials. However, there are still challenges that need to be addressed in order to ensure efficiency and effectiveness in the whole procurement process. The introduction of the FPE policy resulted in a high influx of new pupils into schools, exerting pressure on the existing resources. Zambia officially received its first grant of US\$ 60 million to support National Implementation Framework (I, II, III) the NIF II implementation over the period 2009 to 2011 (MoE, 2013).

Zambia was a pioneer in adopting the GPE's basic principles of country leadership/ownership, and secondly external aid alignment and harmonisation, managing for results, and mutual accountability through participatory processes and a Sector-Wide Approach (SWAP) to planning, implementation, monitoring for results. This long history of engagement in the education sector has ensured Zambia has received additional financial support to implement its sector plans. Funding from GPE is delivered through existing country level donors.

In Zambia, the first tranche of support was supervised by the Netherlands and this was the first case of having a supervising entity outside of the World Bank. The role of the Netherlands supervising entity for GPE was aligned to the duration of NIF II. With the Netherlands exiting Zambia in 2013, it was necessary to change the Supervising Entity (SE). Department for International Development (DFID) was requested by other cooperating partners and the Government to take on the role of SE for the Global Partnership of Education (GPE) in early 2012. Zambia has been allocated \$35.2m (£21.7m) in the second round of GPE funding which it plans to apply by March 2013 through to 2015. With the approval of this programme, the support to the education sector, provided by the UK through Sector Budget Support (SBS) and GPE will be £55.5m (\$90m) from 2011-2015, making DFID the second largest donor for the education sector in Zambia. The funds amount from donors are meant for both public primary schools and community schools per province. One would ask with all the funding how comes FPE is not adequately implemented.

## **Management of FPE Funds**

The realisation that illiteracy seriously hampers both economic and industrial growth of nations has led many countries into putting a lot of investment in the provision of free education. Illiteracy imposes both relative and absolute burden on the economic well-being of the nation (UNESCO, 2000). More countries are slowly realising the relevance of investing in education. The United States of America (USA) introduced a "Cheque book scheme" giving heads of schools their own general account with responsibility for stationery, materials, textbooks, library books, repairs of furniture and equipment, purchase of small apparatus, cleaning materials and first aid materials. In this scheme, unspent balances could be carried forward. This scheme was very successful and was copied by London in the 1970s and

quickly followed by many other regions of the United Kingdom (Downes, 2000). The United Kingdom (UK) following the global financial crisis (GFC) of 2007 to 2009, the Audit Commission Report (2009) set out a clear vision for making schools more efficient in managing their resources. The Audit Commission suggested that better procurement can lead to both significant savings and the acquisition of better quality goods and services. Investment in primary education was seen to be investment in human capital: equipping children with knowledge and skills that could translate into higher labour productivity and increased earnings for individuals.

Abdulishev (2000) conducted a study on headteachers' role in managing financial resources in Pakistan. Financial resources play a significant role in meeting school needs. However, headteachers cannot manage these resources without adequate autonomy. Literature on school financial management reveals that delegation of responsibility and authority for managing financial resources to headteachers helps them to manage financial resources effectively in order to meet school needs. The study aimed to explore and understand the existing practices of managing financial resources in the context of a private school in Pakistan with a particular focus on the headteacher's role. Since the nature of study determines the research design and methodology, case study was used as the main method within the qualitative design. Different research techniques including interview, observation, videography, writing memos and reflective journal were used to gather relevant information for developing an understanding about the headteacher's role in managing financial resources. The research findings revealed that the responsibility for allocating, utilising and monitoring financial resources was delegated to the headteacher. This empowered them to match the financial resources with the educational needs of the school. However, the headteacher's role in generating financial resources was not found to be significant, as it was the responsibility of the senior managers. The study also suggests that the headteacher faced challenges in maintaining a balance between academic and financial management roles. The study further proposed recommendations such as further devolution of authority and power to the headteacher, professional development of the stakeholders, involvement of the headteacher in generating financial resources and greater involvement of teachers and parents in managing the financial resources in order to manage the school effectively. In view of the recommendation of Abdulishev (2000), the current study sought to consider the training of headteachers in financial management skills to enable them monitor and account for FPE and PTA funds in schools.

Odhiambo, Rodah, Simatwa and Enose (2012) conducted a study on the management of free primary education funds by headteachers in Kenya with a focus on public primary schools in Rachuonyo District, Kenya. The study employed a descriptive survey design. The study population consisted of 325 primary school headteachers, one District Auditor and one District Quality Assurance and Standards Officer. Simple random sampling technique was used to obtain a sample of 108 public primary school headteachers and simple random sampling technique was used to sample one district auditor and one district quality assurance and standards officer. Questionnaires, in-depth interviews and document analysis guide were used for data collection.

Quantitative data was analysed by use of descriptive statistics in form of frequencies and percentages. Content analysis was used to analyse qualitative data. The study found out that the government entrusted large sums of money to primary school headteachers. However, headteachers faced challenges in managing free primary education funds, the courses provided to the headteachers were not adequate for effective management of free primary education funds and that headteachers needed more training to manage the funds.

The study concluded that Free Primary Education Funds (FPEF), were inadequate and not effectively managed by headteachers. It recommended that funds allocated per child per year be increased to Kshs. 2000.00 to cater for the needs of the pupils. The researcher recommended that headteachers should be trained on how to use financial guidelines and be provided with frequent refresher courses on how to manage the funds effectively. The study has given a good recommendation related to the current work which Zambia can emulate but has not examined how financial records are handled in school. Boesong (2014) did a study on, “Principals Administrative Effectiveness and Staff Productivity In Selected Secondary Schools In South West Region, Cameroon”. The study investigated administrative effectiveness and its managerial implications towards staff productivity in terms of managing human and material resources and interpersonal relationships, managing school finances, discipline and motivation of staff. The researcher used questionnaires to collect data and stratified random sampling technique to select participating schools. The results of the study showed that principals’ administrative effectiveness was significantly positive in terms of interpersonal relationship, managing school finances and motivation of staff but significantly negative in managing human and material resources.

## **Challenges Headteachers encounter in the Management of FPE and PTA Funds in Schools**

United Nations Educational Scientific and Cultural Organisation (UNESCO, 2005) observes that currently, there are signs of great interest in the provision of relevant management training for senior educationalists, especially for headteachers. However, developing countries like those in Sub-Sahara Africa have been unable to put sufficient resources into human resources development because they have poor productive sectors both at family and national levels. In United States of America (USA), education is mainly provided by the public sector with funding from three levels, namely; federal, state and local government. Because of the disparities in the economies of states and local authorities, funding of education varies regionally. Even within the same state, local authorities vary in their investment in education. For example, the state of New Jersey has the highest investment per child and yet in this state, one district spends 8,000 dollars (highest) while another spends 4,000 dollars (lowest) (UNESCO, 2006). Child education in the USA is however compulsory. It is clear therefore that to achieve some parity, especially in developing countries such as Zambia, funds should be equitably distributed from a central pool. The introduction of Free Primary Education (FPE) in 2003 saw a shift in the functions of School Management Committees (SMCs) with emphasis shifting from collection of funds and provision

of infrastructure to management of government funds and learning resources in the school (MOEST, 2003).

According to a study by Kipkoech (2011) most headteachers have difficulties in planning and managing schools funds, among other managerial challenges. The study examined implications of the implementation of free primary education policy on the management of primary schools in Keiyo District, Kenya. This was a descriptive survey study where questionnaires, interview schedule and an observation were used to collect data from the head teachers, teachers and Education Officers. Purposive sampling technique was used to select the education officers and headteachers while random sampling was used to select the zones, teachers and the primary schools that participated in the study. A total of 260 respondents participated in the study. Data collected were analysed using descriptive statistics, percentages and frequencies. The findings showed that the school management committees are not effective as change agents; they have difficulty in planning and are plagued with inadequacy in financial management as well as in other administrative skills. It is imperative that training of headteachers and teachers be a continuous process and the public should be sensitised further to support the government efforts in the provision of FPE if this noble initiative is to succeed. However, the study used quantitative design only.

Balwanz David, Moore Audrey, Ash Hartewll and Destefano Joseph (2006) assert that capacity building of school management committees and local communities is a critical element of education programmes. Section 19 of SASA recognises the need for the enhancement of capacity of governing bodies to ensure that their roles are carried out optimally. Capacity building programmes of SGB in South Africa essentially revolve around that of financial management, legal matters, learner discipline and duties of the SGB, communication skills, policy-making, conducting meetings and conflict management. People need the skills to understand budgets, bookkeeping, financial records and administrative systems. Because of the regular turnover of headteachers and SMC members, capacity building cannot be limited to one-off training. It requires long term strategies, such as regular on the job training, support networks, advisory visits, and published guidelines. It is clearly the responsibility of the Ministries of Education to ensure that this takes place. SMC training makes a major positive contribution to school stakeholder cooperation and teamwork as well as better understanding of responsibilities in school management. Additionally, the findings of this study has shade light on the present study, the policy makers in Zambia can re-enforce capacity building for both headteachers with their deputies and senior teachers to be trained in financial management skills both at district and provincial level. The major objective behind any training is to foster specific alteration of attitudes, which can only be realised if those in administration and education stakeholders have a solid understanding of financial issues and dynamics of the policy.

Bennell and Akyeampong (2006) report that in Ghana the widespread introduction of SMCs has served urban communities better. This was because they have been able to muster financial capital to improve the quality of some urban schools, thus widening the quality gap between them and rural public schools. In Ghana, the Ministry of Education embarked on capacity building plans for district education

authorities with focus on improving management efficiency and transparent decision making (MOESS, 2006). In Ghana, for example, SMCs have been set up and its members undergone training on developing work plans for school improvement (World Bank, 2006). In Bangladesh, there is widespread dissatisfaction with how school management committees are functioning. They tend to be dominated by headteachers and local political leaders, reason being lack of sufficient capacity to manage and use devolved funds. More than ever, in today's climate of heightened expectations, headteachers are in the hot seat to improve teaching and learning in their schools. Headteachers of public primary schools play a vital and multifaceted role in setting the direction for schools that are positive and productive workplaces for teachers and vibrant learning environments for children.

Norman (2010) in a study of the importance of financial education in making informed decision on spending conducted in Iringa in Tanzania established that headteachers need to be educational visionaries, instructional and curriculum leaders, assessment experts, disciplinarians, community builders, public relations experts, budget analysts and financial managers, facility managers, special programs administrators, and expert overseers of legal, contractual, and policy mandates and initiatives. Norman (2010) reiterated that headteachers are expected to broker the Often-conflicting interests of parents, teachers, students, education officials, unions, and state agencies, and they need to be sensitive to the widening range of student and stakeholder needs. While that job description sounds overwhelming, at least it signals that the field has begun to give overdue recognition to the critical role and mounting demands on school headteachers. But are present and future heads of public primary schools getting the professional preparation they need to meet the heightened expectations and growing demand for efficient service delivery in primary school institutions. A range of critics, including headteachers themselves, raise a litany of concerns about the quality and effectiveness of the leadership preparation typically provided at teacher training colleges and elsewhere in the country. The study found out that curricula offered in teacher training institutions often fail to provide grounding for effective management skills among learners, and that mentorship and internships often lack depth or opportunities to test their leadership skills in real-life situations. The study further established that admissions standards in many teacher training institutions lack rigor and, as a result, too many graduates are eventually certified, but not truly qualified to effectively lead school-wide change management. The findings are relevant to the current study.

The research by Cheruto and Kyalo (2010) on management challenges facing implementation of Free Primary education in Keiyo District, Kenya, used descriptive survey study. Questionnaires, interview schedule and observation were used as tools to collect data from headteachers, teachers and education officers. Purposive sampling technique was used to select the zones, schools and teachers that participated in the study. Two hundred and sixty (260) respondents participated in the study. Data collected was analysed using descriptive statistics, percentages and frequencies. The study findings indicated that management of Primary Schools face challenges in implementing Free Primary Education Program. According to Cheruto and Kyalo, the challenges include shortage of staff, and limited financial management skills, among others. The study recommended that headteachers undertake further training in financial management and other

managerial skills. This study addressed issues relevant to the Kenyan situation but the current study has been conducted in Zambia.

Diangui (2008) conducted a research on the challenges in managing Free Primary Education funds in public primary schools in Nyahururu District, Laikipia County, Kenya. The study used a descriptive survey. Questionnaires were used to collect data from the field. Stratified random sampling was used to select 7 schools (10%) from a population of 70 primary schools in the District. Purposive sampling was used to select 56 School Committee Members to participate in the study. The study used descriptive statistics such as percentages and frequencies and results were presented in summary tables and charts. The study established that a majority of public primary headteachers and school committee members are not trained or inducted on school financial management. However, the study did not include teachers, yet they are also key in the implementation of FPE in public schools. The current study has considered headteachers, teachers, pupils, and PTA and government officials.

Museba (2012) studied challenges to the implementation of Free Primary Education (FPE) in North-Western Province of Zambia. The study sought to identify the limitations of the FPE policy and to identify strategies that schools could employ to cope with the challenges. The study used the descriptive survey, and in collecting and analysing data. The study employed questionnaires and key informants. The District Education Officer (DEO) and District Education Board Secretariat (DEBS) were interviewed using structured interview schedules. The observation checklist was used to record schools enrolments, and equipment and facilities that were available. Qualitative data was analysed thematically as themes and sub-themes emerged from the data, while quantitative data were analysed by the use of descriptive statistics in form of percentages and frequencies. The sample design adopted for this study was a two-stage stratified design. Therefore, in order to get reliable estimates of the survey indicators, a total sample size of 123 teachers was obtained. Out of this population, a sample size of one hundred and twenty-five (125) teachers was stratified and randomly selected. One hundred and seventy eight (178) headteachers from all the primary schools in the district and the entire management team at the District Education Board Secretaries office were included. The findings showed that the introduction of Free Primary Education Policy resulted in the abolishment of fees and left the schools to depend largely on government funding. However, budgetary allocation to schools was very meagre and remittance of funds was erratic.

. Maliwatu (2012) conducted a study on in-service training for headteachers and its effects on their leadership practices. His focus was headteachers of Basic Schools of Copperbelt Province trained at the National In-service Teachers' College, Chalimbana, Zambia. There have been efforts to offer in-service training to headteachers. However, while in-service training programmes are worthwhile efforts, there have been little efforts, if any, to establish the efficacy of the training provided for the serving headteachers. Maliwatu's study was an attempt to establish whether or not the training provided for the serving headteachers improved their leadership practices, and whether there was a significant difference in the leadership practices of the headteachers who had taken in-service training and those who had not. The study employed both qualitative and quantitative methods. The data was obtained from

questionnaires and interviews. The results revealed that the majority of headteachers who had taken in-service training in the area of educational management and those who had not taken the training demonstrated practices associated with the leadership practices that were taken into account. On the question as to whether a significant difference existed between the headteachers who had taken in-service training and those who had not, the results generally revealed that there was no significant difference in their leadership practices. However, the results revealed overwhelming evidence that there had been improvements in the headteachers' leadership practices as a result of the training they had taken. Based on the findings of the study, recommendations were made, inter alia, that the Ministry of Education should support in-service training programmes for headteachers, and should involve more educational institutions in the provision of relevant training to headteachers.

## **Strategies to be employed in improving Headteachers' Effectiveness in managing Finances**

Day and Pamela (2013) conducted a research in North America titled, "learning from Leadership" Investigating the links to improved student learning. The research used mixed methods survey design, with both qualitative and quantitative data collection and analysis. The study used purposive sampling to select headteachers. The research reported that leadership particularly that of the headteacher, counts. The researchers claimed that they did not find one case of a school which was improving in its effectiveness of any policy implementation or improving its student achievement in the absence of talented leadership. Chapman (2005) asserts that leadership has been identified as a key characteristic of effective schools. This implies that headteachers are central to school improvement. The study states that nearly 60% of schools impact on student achievement is attributable to headteacher and teacher effectiveness. One of the main factors seen to contribute substantially towards the improvement of schools in this study was headteachers' recognition of the different progress faced by schools trying to improve. Highly effective headteachers understand this trajectory and constantly diagnose their schools practices against it. They have a clear picture of their current state, future goals, and the path in between. Headteachers use this information to identify the few, focused, and highest impact actions they can take to move their schools into the next stage and achieve breakthrough outcomes for children. They recognise that key dimensions of leadership in an early turn round situation are quite different than in a highly successful, well –functioning school. However, the study did not focus the research problem on the headteachers' effectiveness in managing finances, but it brought out important aspects and information on how to measure effectiveness of headteachers in school based on the roles of a headteacher. This is relevant to the current study.

According to Coleman (2005), in order to achieve the core purpose of headteachers' effectiveness in the implementation of FPE in public schools, financial resources need to be transferred into other forms of resources or into real resources. There are different types of resources such as physical (land, buildings) to support teaching and learning. The human resources include teachers, students, parents and support staff among others. It is the headteachers' responsibility to ensure that instructional materials such as textbooks and equipment are adequate for the staff to deliver the

curriculum (Smith and Andrews, 1989), ensure that physical facilities such as classrooms, chalk boards are well maintained and improved to promote effective learning for pupils. In this study, resource refers to people and items that help one to achieve a desired goal. Lessons that Zambia can learn from Coleman is that the physical and human resources in schools are crucial for quality education provision. Effective headteachers must provide teaching and learning materials and go beyond providing books.

Schools in Lesotho have to account for funds through financial reports which they submit once a year to the district office. According to a study conducted by MoE (2011) on Financial Management and Accountability in Government schools, the expenditure of funds has to be supported by receipts from suppliers since further funds are not released until the principal has provided the financial report for the previous year. It seems that the failure on the part of schools to submit financial reports in time has serious implications particularly for children who are primary beneficiaries. In response to this, Lesotho's Ministry of Education has developed guidelines for financial management and the DEOs provide training for principals (Maliba, 2011). Although in practice the books are not audited, there are regulations on how money should be utilised. Even though there are control mechanisms in place, the DEO expressed concern over the fact that auditing of funds does not seem to be a common feature in that particular district office, a discrepancy that is not acceptable in the accounting discipline. Another challenge regarding school funding in Lesotho was expressed by both the senior education officers and Senior Accountants, that principals lack accounting and financial management skills. The study by Maliba (2011) and the ministry of education did not indicate the methodology used in their study. However, the study has provided positive aspects in training of headteachers in managing finances in schools.

Wanjiku (2004) conducted a study on factors affecting free primary education in Kenya, basing her research on Kasarani Division in Nairobi District. The objectives of the study were to examine whether human resources such as availability of qualified teachers and other support staff affect the delivery of free primary education and established whether learning resources such as textbooks, chalk, and writing materials are pertinent to the delivery of the FPE. The researcher used ex-post facto design. A pilot study was conducted which led to the modification of research instruments. Data was collected using informal interviews, questionnaires and analysed using descriptive statistics involving the use of frequencies, percentages and presented in pie-charts. The findings of the study were that there was need for more teachers, secretaries and clerks and headteachers ought to be more informed on accounting procedures for proper financial management. The researcher recommended that more money should be allocated to enhance the implementation of FPE.

This part highlights the knowledge gap identified in the foregone sections by the researcher as she reviewed related literature. Previous studies on the international perspective reviewed studies, such as the Audit Commission Report (2009) in UK set out clear vision for making headteachers and schools more effective and efficient in managing both human and financial resources. United States of America introduced a cheque book scheme giving school headteachers their own general account responsibility to

procure the requirements of the school. Day and Pamela (2013) in North America gave insights on how headteachers' effectiveness can be measured. Abdulisev (2000) in Pakistan financial resources was seen to play a significant role in headteachers effectiveness in school. The authority or delegation given to headteachers to manage finances helps them to manage financial resources effectively in order to meet the needs of the school. Studies reviewed by the western world gave a good basis for the present study. As for reviewed studies from Africa, not much has been done on headteachers' effectiveness in managing finances in the implementation of free primary education in schools compared to the Western world. Only few academic scholars have conducted studies on headteachers effectiveness in managing finances in the implementation of FPE in schools. Most of the studies that were reviewed investigated the challenges headteachers encountered in financial management. For Example, in Kenya Odhiambo et al., (2012) observed that headteachers faced challenges in managing FPE funds, the courses provided to headteachers were found to be inadequate for effective management of FPE funds. The researchers suggested that headteachers needed more training to manage funds. The findings were closely associated with the current study on headteachers effective in managing FPE funds in the implementation of FPE in Kabwe district.

## RESEARCH DESIGN AND METHODOLOGY

### Research Design

This study used mixed methods design, specifically convergent parallel mixed methods, which involved both quantitative and qualitative research methods. The mixed methods design is a research plan that includes at least one quantitative technique to collect numbers and one qualitative technique to collect words (Creswell, 2014). The use of a mixed methods approach is meant to secure an optimal understanding of the phenomenon in question involving the research dimensions of both breadth and depth (Johnson and Christensen, 2012) and (Johnson, Oweuegbuzie and Turner, 2007). Moreover, the use of mixed methods was for the purpose of triangulation due to the fact that the individual merit of one method offset the other methods demerits (Jick, 2008). The need for both qualitative and quantitative data collection and analysis allowed the researcher to employ the convergent parallel mixed methods design. This was necessitated by four reasons. One, it is the third research and it is a compliment to traditional quantitative and qualitative designs (Creswell, 2015). According to Creswell (2014) the convergent parallel mixed methods design, used by the present study, is one in which a researcher collects both quantitative and qualitative data analyse them separately, and then compares the results to see if the findings confirm or disconfirm each other. This was found appropriate since it accommodated equal use of quantitative and qualitative methods with triangulation of research instruments in concurrent timely data collection (quantitative and qualitative data collected concurrently) and merged, compared and interpretation to give a detailed analysis of the research problem.

Data from the different research instruments (questionnaires, interview guides and document analysis guide) were analysed to establish whether the findings of the study confirmed or disconfirmed

each other. Neuman (2006) uses the term triangulation of methods to refer to mixing qualitative and quantitative research styles in data collection and analysis. According to Creswell and Clark (2011), methodological triangulation is the use of at least two methods, usually quantitative and qualitative to answer the same research question. The word triangulation has been changed by Creswell (2014) to convergent parallel mixed methods design. The current researcher used convergent parallel mixed methods design combining cross-sectional survey techniques for quantitative data. The use of cross-sectional survey was suitable for this study because it enabled the researcher to converge qualitative and quantitative data to provide a comprehensive analysis of the research problem. In this study cross-sectional survey was used under quantitative design to collect quantitative data, because it is suitable to systematically collect information at a specific point in time, with the intention of describing existing situations. Cross-section survey helped in collecting data from many primary schools in Kabwe district. Quantitative design was complemented by qualitative design. Two, it enabled the researcher to shift from the qualitative versus quantitative design by recognising the significance and usefulness of mixed methods research.

Under qualitative the study employed phenomenology design. The design was suitable for this study due to its suitability in generating in-depth information from the headteachers, teachers, DESO, DEBs and PTAs in their natural environment, which in this case the school. Creswell (2014) stated that the purpose of using a phenomenological study is to describe and interpret the experiences of participants with the aim of understanding the experiences as perceived by the participants. Phenomenology as a naturalist design was used due to the fact that, Creswell (2014) the researcher identifies the essence of human experience concerning a phenomenon as described by participants in a study. In this process, the researcher brackets her own experiences in order to understand those of the participants in the study. This implies that, the researcher should be interested in understanding how things are occurring in a natural setting, where human behaviour and event occur. In this case the school is a natural setting where different activities are happening. In addition, phenomenology aims at getting underneath of how persons describe their experience to the structures that lie beneath consciousness, that is, to the vital nature of ideas. Phenomenological oriented researchers characteristically use interviews or extensive conversations as their source of their information (Rudestam & Newton, 2007). Similarly, in this study, the researcher used interviews as one of the sources of data. The researcher had a face to face interview with headteachers, Ministry of Education officials and the PTA members. During the interviews the researcher listened, observed and formed alliance with each interviewee remained watchful of the themes presented and resisted any temptation to analyse the meanings of an observation prematurely. Johnson and Onwuegbuzie (2004) observe that phenomenology approach enables an in-depth study of the relevant variables to be made in order to establish the existing situation. This enabled the researcher assess the headteachers effectiveness in managing finances in the implementation of FPE in schools in Kabwe District.

To collect qualitative data, interviews sessions were held and document analysis guide was used. According to Creswell (2009), triangulating data sources is a means for seeking convergence across qualitative and quantitative methods was born. There are six major types of mixed methods strategies

according to Creswell and Plano-Clark (2011), convergent parallel, the explanatory sequential, exploratory sequential, embedded, transformative and multiphase. In this study, the researcher employed convergent parallel mixed methods design. The researcher found this method was most appropriate for this study because it enables the researcher to use concurrent timing to implement the quantitative and qualitative strands during the same phase of the research process, prioritises the methods equally, and keeps the strands independent during analysis and then mixes the results during the overall interpretation. In this study, the convergent method strategy facilitated the use of questionnaires for data collection from teachers and interviews to collect data from PTAs the headteachers and ministry of education officers at Kabwe District Office. Using the steps in the convergent the two types of data was collected simultaneously but analysed separately. However, the data collected and results were typically treated with equal importance for addressing the study research questions. Secondly, the researcher analysed the two data sets separately and independently from each other using typical quantitative and qualitative analytic procedures. The two sets of initial results were in hand, the researcher merged the results of the two data sets. The merging step was included directly comparing the separate results or transforming results to facilitate relating the two data types during additional analysis. Identify differences within one set of results based on dimensions within the other set and examine the differences within a display organised by the dimensions. The researcher interpreted the merged results and discussed the extent and ways results from the two types of data converge, diverge, and relate to each other at the final stage.

## **Target Population**

The study targeted all headteachers, teachers, and PTA chairpersons, vice-chairpersons and the treasurers in all primary schools, the District Educations Standard Officers (DESOs), and District Education Board Secretaries (DEBS) are responsible for the running of the public primary schools in Kabwe District in Zambia. They are the implementers of FPE and ensure that the government allocates funds for effective implementation of the policy. Beyond just increasing resources, the stakeholders ensure that available resources such as physical, material and financial resources are used well. Thus, the involvement of ministry of education officials, headteachers, teachers and PTA representatives was fundamental in the study.

## **Sample and Sampling Procedures**

A good sample is one that is representative of the population from which it is drawn (Johnson & Christensen, 2012). Thus, on the basis of the preferred research design and in order to select a sample that represented the target population, this study used both probability and non-probability procedures. Creswell and Clark (2007) observe that these techniques use results from one method to enhance, elaborate or illustrate results from the other. The probability sampling method used is stratified random sampling technique. Creswell (2014) recommends a random sample since each individual in the population has an equal probability of being selected. With randomisation, representative sample from a population provides the ability to generalise to a population. Therefore, the teachers who were sampled from each school had an

equal and independent chance to be selected. Random sampling also controls for selection bias (Patton, 2002).

On the other hand, non-probability can be considered as a form of sampling that does not adhere to probability method. Non-probability methods choose samples basing on researcher's subjective and biased choice of a sample he/she considers appropriate to provide the information he/she wants. The non-probability sampling technique used in this study is purposive sampling. This technique was used to select the PTA, DEBS, DESO and schools. It allows selection of information-rich cases for study in depth (Patton, 2002).

## **Schools**

The researcher adopted purposive sampling technique to select schools. The researcher targeted 31 out of 35 schools which follow the structure of 7-5-4 of the current formal primary education in the country, grade 1 to 7 and because they were more than 10years old to give information on headteachers' effectiveness in managing finances for the implementation of FPE in school. The other 5 were basic schools with grade 8 and 9,( 9-3-4 structure, considered as junior secondary) which were phased out in 2011 by the Patriotic Front (PF) government and re-introduced a conventional early educational, primary education of 7-5-4 structure denoting to seven years of primary education, five years secondary and four years first degree level (MoE,2008). All the 30 public primary schools implementing FPE from grade 1 to 7 were purposively selected to participate in the study, except the one school which was not included in the final population. The pilot study was with a view to attain a high level of relevance and reliability. There are 20 schools in urban area and 10 in rural area. The participating public primary schools were labelled 1,2,3,4,5,6, up to 30, in order to conceal their identities.

## **Headteachers**

The selection of headteachers was based on the selected primary schools. In this case all the 30 headteachers were automatically included in the study. The Headteachers were selected for this study because they are the key implementers and managers of FPE at the school level. For this reason, they were best placed to provide insights on their role on the effectiveness in managing finances in the implementation of FPE policy.

## **Teachers**

To sample the teachers, the researcher used stratified random sampling technique. The teachers were divided according to gender that is male/female. Proportional sampling of the teachers was done so as to get representative numbers. The researcher sampled 30% of teachers in 30 schools (Mugenda and Mugenda, 2012). In total, there are about 2,790 teachers, comprising 1,330 males and 1,460 females (MOE, 2015). Grades 1 to 7 teachers were selected to participate in the study because of their experience of FPE in public primary schools and one senior teacher per school belonging to the financial committee was included to make a total of 240 teachers participating in the study due to the great role they play in teaching and also for their experience with the managing of FPE funds in school.

## **PTA Members**

The researcher adopted purposive sampling techniques to select participating PTA members. There are 10 PTA members in each school according to MoE (2012). In this study three PTA members were selected from each of the 30 schools which were involved in the study, giving a total of 90 PTA members to

participate in the study. This composed of PTA chairperson, vice-chairperson and the treasurer because these are key informants in the way PTA funds are utilised. Both chairperson and the vice-chairperson were included to participate in the study because in some schools where the chairpersons were not available then the vice-chairperson was interviewed. The PTA members played a bigger role in raising funds to supplement the FPE funds in the implementation of FPE.

## **District Education Standard Officer**

Purposive sampling technique was used to select the DESO. Kabwe district has only one District Education Standard Officer (MoE, 2015). The researcher purposively selected the District Education Standard Officer (DESO) to participate in the study because this is the one who acts on behalf of the government to ensure that FPE funds are managed well in schools in the district. The DESO was selected for the study to provide information on the level of preparedness for FPE at the district level. Such information was useful for identifying policy gaps and clarifying government policy on FPE. The officer was included in the sample to provide information on the extent to which the Headteachers and other key players are implementing financial management in public primary schools in Kabwe District of Zambia.

## **District Education Board Secretaries**

Purposive sampling technique was used to select the DEBs. Kabwe district has only one District Education Board Secretary (MoE, 2015). The researcher purposively selected the officer to participate in the study because this is the one who sits in the school boards on behalf of the government also to ensure that financial management is implemented in schools in the district. The DEBs and DESOs of Kabwe District oversee the implementation of FPE at the divisional administrative level. It is therefore important to interview them to gain insights on the headteachers' effectiveness in managing FPE funds in the implementation of FPE policy.

## **Justification of the Sample Size**

For a major subgroup, Borg and Gall (2006) recommended that a minimum of 100 participants should be sufficient. In this study, the major subgroup comprised of teachers who were sampled using stratified random sampling in thirty public primary schools and purposive sampling in selecting senior teachers in each school by the virtue of them being members of the school financial committee. In total 240 teachers were selected. Purposive samples may range from 1 to 40 since qualitative sample size appear small compared with survey samples meant for generalisation (McMillan and Shumacher, 2001). The minor subgroups in this study consisted of one DESO, one DEBs and one senior teacher per school. Three PTA members were purposively selected per school which comprised of the chairperson, vice-chairperson and the treasurer. Table 1 shows the total proposed sample.

## **Description of Research Instruments**

The study used three data collection instruments namely questionnaires, In-depth interview guide and document analysis guide. Questionnaires were used as a tool to collect information from teachers in each school under the study. The researcher used questionnaires because they were used to collect data directly from the respondents. Questionnaires speed up the process of data analysis as all the participants are asked the same questions. These instruments were validated by experts in research methods in the department of Education Administration and planning. The reliability of the questionnaire was established through a pilot study involving 10% of the study population that was not involved in the actual study.

### **Questionnaire for Teachers**

A questionnaire is utilised when factual information and opinions are required with the use of attitude scale to gather data from a population sample (Best and Khn, 2005). According to Robson (2002), survey questions should be designed to enable the achievement of research goals and specifically to answer the research questions. The utilisation of questionnaire enabled the respondents to provide honest answers since they were not required to indicate their names. The teachers' questionnaires had a short introduction that explained the purpose of the research. There was one set of questionnaire for the teachers. The questionnaire contained both closed and open ended questions. The questionnaire was divided into sections as follows; Section A seeks demographic information of the respondents. Section B seeks information on the adequacy of FPE and PTA funds in schools in Kabwe district. Section C seeks information on headteachers; effectiveness in managing finances for the implementation of FPE in Kabwe District. Section D looked at the challenges headteachers encounter in the management of FPE and PTA funds in

schools in Kabwe district while section E looked at strategies that should be employed to improve the effectiveness of headteachers in the management of finances for the implementation of FPE in Kabwe district.

### **In-Depth Interview Guide for District Education Standard Officer**

A research interview is a two person conversation initiated by the interviewer for specific purpose of obtaining relevant information, and focused by him or her on content specified by the research questions of systematic description, prediction, or explanation (Cohen, Manion and Marrison 2005). It is a research instrument that involves the collection of data through direct verbal interaction between the interviewer and interviewee. The interview guide was one of the human instruments used for qualitative data collections, employed to obtain information from DESO to seek information concerning the extent to which the headteachers are effectively managing FPE funds in primary schools in Kabwe district, the challenges faced by the headteachers for the implementation of FPE in Kabwe district and the strategies that should be employed to improve the effectiveness of headteachers in the implementation of FPE in schools in Kabwe district.

The interview guide consisted of structured, semi-structured and open-ended items to allow probing in some situations. Iarossi (2006) views probing as an important aspect in the interview process because it is the action of asking the respondent to provide clarifications or more information. The interview guides were helpful in obtaining detailed information that would not have been possible to get through questionnaires. This was due to the flexibility of the face to face interviews which accommodated probing questions to better comprehend the relationship between the role of headteachers in managing FPE funds for the implementation of FPE in Kabwe district. Section A collected demographic information, specifically sex, education level and experience. This section yielded quantitative data. Qualitative data were generated in the other sections and addressed different research questions. Section B collected data based on the research questions. The instrument is attached as Appendix V.

### **Depth Interview Guide for District Education Board Secretaries**

The researcher used an in-depth interview guide. The interview guide had two sections. Section A collected demographic information, specifically sex, education level and experience. This section yielded quantitative data. Qualitative data were generated in the other sections and addressed different research questions. Section B collected data based on the research questions. The instrument is attached as Appendix VI.

### **In-Depth Interview Guide for Headteachers**

The researcher used an in-depth interview guide for the sake of obtaining detailed information from headteachers and the PTA members. Each respondent group had an independent interview guide. This allowed the researcher to probe and get detailed information related to management of FPE funds in the implementation of FPE in schools in Kabwe district. The interview guide had two sections. Section A collected demographic information, specifically sex, education level and experience. Section B collected data based on the research questions. The instrument is attached as Appendix VII.

### **Document Analysis Guide**

In this study, document analysis guide was carried out in all the sampled schools. The documents that were envisaged to be analysed include; PTA Annual General meeting copies on amounts of money raised for projects. The Government Republic of Zambia (GRZ) receipts books and bank statements which indicated FPE funds received per year in each school. The researcher focused on the current amounts allocated from 2010 to 2015, minutes and staff development (i.e. training of headteachers and teachers) the document indicated the teachers who went for degree holiday programmes (distance learning) and those pending for studies for the following year. The researcher observed that the document on staff development only indicated two workshops which were organised by the DEBs in 2013 and 2014. The topics covered were; adherence to GRZ financial regulations, Retirements and acquittals of GRZ funds. The FPE financial guideline document was not available to headteachers in all thirty primary school in Kabwe District. The documents were examined and analysed to supplement

data obtained from the interviews in the cases researched and questionnaires administered. The information from the documents represents information to which participants have given attention and as written evidence. It saves time and expense of transcribing (Creswell, 2014, pp.191-192). According to Bryman (2012) documentation includes reports, memos, newsletters, and other materials voluntarily furnished by the organisations involved upon request.

## **Validity of Research Instruments**

Validity is the extent to which a measuring instrument measures what it claims to measure. It is whether an instrument measures the traits, characteristics, quality or whatever for which it is intended to measure (Singh, 2012). In addition, Mugenda (2008) points out that researchers' define validity as the accuracy, truthfulness and meaningfulness of inferences that based on the data obtained from the use of a tool or a scale for construct or variable in the study (p. 256). Mugenda indentifies and describes three main types of validity or techniques of validating a study, namely: Criterion-related validity, content validity and construct validity. Criterion-rated validity refers to the relationship between an instrument and some other criterion. Two types of criterion – related validity are recognised, predictive and concurrent. Whereas predictive validity is the extent to which data can predict the subjects' behavior not in the future but at the present time. Content validity is the extent to which data gathered using a particular instrument represents time. Content validity is the extent to which data gathered using a particular instrument represents a specific domain of content or indicators of a particular concept. There are other types of validity or techniques of validating a study. Johnson and Christensen (2012) discuss internal validity, external validity, population validity, ecological validity, temporal validity, outcome validity and statistical conclusion validity, among others. Of great importance to the current study is the content validity. This was used to assess the validity of questionnaires, in order to ensure the content of each section of the questionnaire generates the valid data that when analysed, answered the research questions.

In this study, the researcher used content validity for questionnaires and triangulation for interviews guides and document analysis guide. Content validity permitted the researcher to determine the content as well as the amount of data the instrument generated from the respondents. Furthermore, in this study, validation of qualitative and quantitative data in mixed methods designs used showed the importance of content validity. According to Creswell and Clark (2007), researchers apply validation of quantitative approach when they need to validate and expand the qualitative findings from a survey by incorporating a few use of judgment by a panel of experts to determine the validity of measuring instruments. Mugenda (2008) maintained that a judgmental procedure of determining whether an instrument is likely to yield content valid data, is to request professionals or experts in particular field to review it and provide recommendations. Therefore, the present researcher requested the supervisors, two experts in educational research at CUEA and an expert in management science to examine the items in the questionnaires, interview guides and document analysis guide to ascertain content validity. The experts rated each item in the instrument and either adjusted or included more information where

necessary. They indicated their comments on a validation Form for Data collection. The constructive feedback and responses received from the experts were then used to improve on the content of the instruments before they were finally administered to the respondents.

## **Pilot Testing of Research Instruments**

The researcher carried out a pilot study in one of the school which was not included in the final study population. The researcher composed one type of questionnaire for teachers that were used to enable her to collect data. A pilot study has several functions, principally to increase the reliability and practicability of questionnaires (Cohen, Manion & Morrisson, 2007). The questionnaires were pilot tested. The researcher used piloting of data to determine the reliability of research instruments. This helped the researcher to identify language problems, typographical errors such as spellings mistakes made in the typing process in the questionnaire. Piloting also helped the researcher to check whether the wording of questions was clear to the respondents. Piloting therefore, helped the researcher to make necessary adjustments on the items found wanting and thereby improved the reliability of the instrument. Interviews provided valuable data but at the same time they are susceptible to bias. Therefore interview guides and procedures should be pilot tested to ensure that they yield reasonable unbiased data. The researcher also tested the recording equipment to ensure its ability to record quality data. The instruments were revised accordingly after the pilot testing. The interview guide for headteachers was only pilot tested because it was not practical to get the BEBS and the DESO officials for the same. The instruments were pilot tested on a small sample of 9 teachers and 1 headteacher was interviewed as recommended by Johnson and Christensen (2012) who point out that “you should conduct your pilot test with a minimum of 5 to 10 people” (p. 183).

## **Reliability of Quantitative Research Instruments**

Reliability of instruments refers to the degree to which a particular technique applied repeatedly to the same object yields the same results each time (Babbie, 2010). A reliable instrument for a piece of research will yield similar data from similar respondents over time. An instrument is reliable if it yields similar results over time (Mcmillan & Schumacher, 2001). The research used internal consistency as this reliability type could be estimated from giving one form of a test once. The researcher administered the questionnaire to nine teachers during pilot testing. The received responses were subjected to the Cronbach’s alpha formula that was applied separately to specific sections in the instrument that had likert scale items. According to Kerlinger (1973) and Mugenda and Mugenda (2003), a value of 0.7 is considered as the cut off for acceptance and unacceptable reliability. However, Nunnally (1978) in Kerlinger (2000) states that a satisfactory level of reliability is dependent upon how the measure is used. In some cases, a reliability value of 0.5 or 0.6 is acceptable. The two instruments had validity that falls within acceptable limits and are as shown in original reliability analysis tables of Cronbach alphas as shown in Appendix VII. The results clearly show that the scales on the instrument used in the questionnaire met the set minimum Cronbach alpha of 0.7 or better as asserted by different researchers

such as Babbie, 2010; and Cohen et al., 2007). The overall reliability statistics of the scaled items was 0.928.

## **Credibility and Dependability of Qualitative Instruments**

Credibility and dependability was used to determine reliability of qualitative instruments that is the interview guides for headteachers, DESO DEBS and PTA chairperson. Credibility ascertains that the study reflects the experiences of those being studied (Mcmillan & Schumacher, 2001) and the results can be trusted. The researcher took time during the interviews and ensured that the participants explained and said all that they had wanted to say. The data collected from the interview guide was given to the participants to confirm what was captured, was what they would have actually said. The researcher confirmed that the data recorded was the correct one by calling some of the participants for confirmation. To ascertain the consistency of findings, the researcher reviewed the raw data, the summary and the findings to see if there was any inconsistency. This was supplemented by member checking throughout the writing process. This was done by going back to the respondents from time to time to ascertain that, what the researcher would have written was what they said.

## **Data Collection Procedures**

Before administering the research instruments, the researcher had to seek permission from the relevant authorities to carry out the study. The researcher obtained a letter of introduction from the department of Education administration and planning that allowed her to conduct the study. The researcher also obtained a research permit from the ministry of Higher Education (National Council for Science and Technology) in Zambia. The researcher then met the education officials at the district who granted the researcher permission to meet with the headteachers in Kabwe district from whom permission was sought to administer the questionnaires, carry out interviews and analyse documents.

During data collection day, the researcher went to the field. The headteacher introduced the researcher to the deputy-head to assist her in selecting the teachers using the check list to participate in filling the questionnaires. The questionnaires were administered to the teachers and the researcher gave the respondents enough time to go through, and questions raised were answered accordingly. The responses were filled in on the printed questionnaires and were collected the same day. The same procedure of collecting data was followed in all the schools. The deputy heads in all schools cooperated very well in ensuring that all teachers selected to participate in the study were made to seat in the same common room. Face to face interviews with the headteachers were done by the researcher herself while waiting for the teachers to fill their questionnaires. During the interviews, the researcher listened, observed and formed an emphatic alliance with each interviews; remained watchful of the themes presented. The DEBs and the DESO were tape recorded, while with the PTA the researcher used focused group discussion since the participants were three per school, this was done by the researcher herself after securing appointments with each headteacher who communicated to the PTA members to participate in the study. Data collection was completed in three months.

## Data Analysis Techniques

The researcher organised the data into quantitative and qualitative data. Quantitative data were solicited through closed-ended items in the questionnaires received from teachers responses. Qualitative data were generated by interview guides for headteachers, DEBS, DESO and the PTAs as well as document analysis guide. Data analysis includes sorting, cleaning and organisation of data from questionnaires and interview guides. Kerlinger (2002) affirms that data obtained from the field in raw form is difficult to interpret.

### Analysis of Qualitative Data

Data analysis for qualitative data was carried out, themes were identified, categorised, coded and discussed using descriptive words. After collection of data, the instruments were checked for completeness and clarity. The qualitative data obtained from open-ended questions from the questionnaires and interview guides were analysed using Creswell (2014) and Creswell (1998) guidelines. The following steps present the procedures for analysis of phenomenological data.

Step 1 The researcher begins with a full description of his or her own experience of the phenomenon.

Step 2 The researcher then finds statements (in the interviews) about how individuals are experiencing the topic, lists out these significant statements (horizontalisation of the data) and treats each statement as having equal worth, and works to develop a list of non-repetitive, non-overlapping statements.

Step3 These statements are then grouped into meaningful units the researcher lists these units, and he or she writes a description of the “textures” (textual description) of the experience- what happened- including verbatim examples.

Step 4 The researcher next reflects on his or her own descriptions and uses imaginative variation or structural description, seeking all possible meanings and divergent perspectives, varying the frames of reference about the phenomenon, and constructing a description of how the phenomenon was experienced.

Step 5 The researcher then constructs an overall description of meaning and the essence of the experience.

Step 6 This process is followed first for the researcher’s account of the experience and then that of each participant. After this, a „composite” description is written (Creswell, 1998, pp.147-148).

The qualitative data were derived from open-ended questions and in-depth interview guides which cannot be coded by SPSS the researcher used Open coding, axial coding, categories- themes and intergration and summarisation of data. In this study, tape recorded interview was carefully transcribed as soon as they were recorded over and over again. To ensure accuracy in transcription, the researcher requested experts to check the interview data. Checking revealed that the transcription has adhered to the informants’ intend meanings (Boeije, 2010; Mugenda, 2013).

During data analysis, the researcher examined the data. A theme was considered as what captured important essences about the data in relation to the research question, and what represented some level of patterned responses or meaning within the data set. These themes were labelled as codes

or categories. As the same themes continue to emerge, the researcher grouped the data together and identified themes which were important to the description of a phenomenon under the study and were associated to specific research questions. The themes become the categories for analysis. Thematic analysis was performed through the process of coding in six phases identified by Braun and Clarke (2006). The step-by step guide was instrumental in creating establishing meaningful patterns. The phases are, first, familiarising with data through the process of transcription, generation of initial codes. The second phase involved identifying features of the data that was assessed in a meaningful way regarding the phenomenon under the study. The third phase entailed searching for themes among codes, which essentially involved analysing the codes and combining different significance codes to form overarching themes. This ideally involves classifying data into major issues or topics.

The fourth stage involved reviewing themes through refinement of candidate themes to determine those that are genuine themes in relation to the research questions. That had a coherent pattern and was relevant to the research questions were collapsed, while the less significant ones were discarded. The fifth step entailed defining and naming themes. This was done after establishing a satisfactory thematic map of the data. For each individual theme, the researcher conducted a detailed analysis to assess how each individual theme fitted into the study in relation to the research questions, and to ensure there is no overlap between themes. The sixth phase entails producing the report; the write-up containing extracts that captures the essence of the arguments being demonstrated in the report.

## **Analysis of Quantitative Data**

The first step in quantitative data analysis is to describe or summarise data using descriptive statistics (Nachmias & Nachmias, 2003). Data analysis was carried out using frequencies, percentages and averages for quantitative data. The researcher used Statistical Package for Social Sciences (SPSS version 21) to code data and conduct statistical analysis. Quantitative data were coded and converted into numerical codes; 1, 2,3,4,5 and representing various variables. The researcher then entered the numbers representing the various categories into the computer and analyse using the SPSS package. Data interpretation was done according to the flow of the research questions.

## **Ethical Considerations**

The research was based on established ethical considerations and was carried out in an ethical manner relating to both practical and moral issues around the research. Ethical concern should be considered during various stages in the research process including planning data collection, writing the report and disseminating of the findings. The study adopted the acceptable research ethical issues as articulated in literature (Creswell, 2014; Mugenda, 2011; Johnson & Christensen, 2008). A research problem should be real and researchable to the extent that it will come to completion. The researcher obtained a letter of introduction from the Head of Department (HoD) of Educational Administration and Planning under the Faculty of Education at CUEA (Appendix VIII) and research permit from the

Republic of Zambia Ministry of Education, Science, Vocational Training and Early Education MSTVT (Appendix IX) from the office of the DEBS in Kabwe district. Having received these legal documents, the researcher initiated access to the study participants. The permit gave informed consent of MoEST that was used to approach the selected participants (Aston & Bowles, 2003). The headteachers were approached by presenting to them the research permit as required by the MSTVT plus a letter written by the researcher requesting for permission to carry out research.

During data collection, participants were informed about the aims, purpose of the study and no informant was forced to participate in the study. The relevance of the principle of informed consent becomes apparent at the initial stage of the research project according to Trochim (2006), because the ideas of ethical issues run in line with respect of human rights. Permission was sought from the DEBs and the DESO to tape-record the interview according to Creswell, 2009). Moreover, the informed consent was based on any for seen risks, guarantee of anonymity, confidentiality and identification of the researcher as recommended by Creswell and Clark (2007). The aspect of confidentiality was adhered to, the names of the participants and participation institutions were not disclosed in any way in this study. Privacy and confidentiality refers to unwanted disclosure of informing about the participants which may potentially compromise them in some way Cohen (2007). The study avoided discrimination of participants on the basis of sex, race, ethnicity or other factors related to their scientific competence and integrity (McMillan, 2006). The researcher acknowledged all the sources which have been used in the research exercise to (avoid plagiarism) be honestly in reporting, and strictly adhere to the American Psychological Association (APA) manual, sixth edition. Materials from different books, journal articles, magazines, and empirical studies were cited properly and direct quotes from the interviews were acknowledged (Creswell, 2014).

Application of ethical concerns was required in document or content analysis. According to Robson (2002), the researcher needed to seek permission to obtain and use official documents that belonged to the institutions and offices in which the study was being conducted. That was done and the researcher stated the purpose of document analysis and pledged to preserve the documents and confidential contents of the information. The documents were properly kept to avoid corruption and mutilation and were returned promptly. Finally, the researcher is responsible for publishing an authentic report and any errors are upon the researcher. All the research considerations were adhered to in this study from the beginning to the end.

## **Presentation, interpretation and discussion of findings**

### **Demographic Information of the Participants**

Demographic information gathered regarding the teachers, headteachers and PTA members who participated in the study were gender, academic and professional qualifications, as well as the years taught by teachers in their current schools. Such data were of great importance to this study in that it formed the basis of understanding how these demographic characteristics of the participants may have

influenced the management of the funds meant for the implementation of free primary education in the study area. Data collected in this regard was analysed and the results are as explained in the subsections that follow.

## Gender of Participants

Data collected in regard to the gender of the teachers, headteachers and PTA members who took part in the study were analysed and the results are as summarised in Table 4.

**Table 1: Distribution of Teachers, Headteachers, and PTA members by Gender**

Gender	Teachers		Headteachers		PTA	
	f	%	f	%	f	%
Male	64	29.4	21	70	79	89.8
Female	154	70.6	9	30	9	10.2
<b>Total</b>	<b>218</b>	<b>100.0</b>	<b>30</b>	<b>100</b>	<b>88</b>	<b>100</b>

The findings in Table 4 show that of all teachers who participated in the study, a majority of them were female (71%) while 29.4% were male. This is a clear indication that there were more female teachers in the study schools than the males. As concerns the headteachers and PTA members, the data reveals that 70% and 90% were male while 30% and 10% female respectively. This means that while there were more female than male teachers in the schools, there were more males in primary school headship and PTA than females. In agreement with these findings on the number of women, Hechanova, Benedito and Edna (2006) observed that despite the progress made by women in the workplace, disparities still exist. The International Labour organisation (ILO), cited in Hechanova et al., (2006) reported that although women represent over 40% of global workforce, they comprise only 20% of management positions. In addition, ILO established that the largest and most powerful companies worldwide, women comprise only 3% of top positions.

Katundano's (2008) finding that women in academia lack moral support, mentoring and encouragement explains this phenomenon as these factors limit them to excel to headship positions and other related higher education ranks. Other challenges that Zambian female academics face include discriminatory appointments into positions of authority, lack of opportunities for further training, sex role stereotyping, among others (Mulinge 2001 cited in Kipkeput, 2010).

## Academic Qualification of Teachers and Headteachers

The researcher considered education qualification to be an important element. The teachers and headteacher are the key in implementing any policy at school level, they have the knowledge and experience to give information on headteachers effectiveness in managing FPE/PTA funds in the implementation of FPE in public primary schools in Kabwe district. The researcher asked the teachers

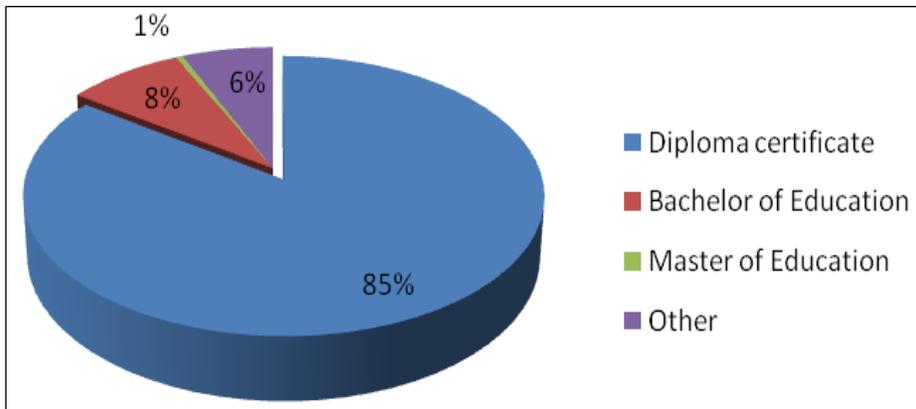
and headteachers to tick on an appropriate answer of their choice related to their education qualification. The Information gathered in relation to the academic qualification of teachers and headteachers is as depicted in Table 5.

**Table 2: Academic Qualifications of Teachers and Headteachers**

Qualification	Teachers		Headteachers	
	f	%	f	%
School Certificate "O" Level	132	55	30	100%
Zambia General Certificate of Education (GCE)	80	69	-	-
Advanced "A" level	6	75	-	-
Diploma	-	-	27	90
Bachelors	-	-	3	10
<b>Total</b>	<b>218</b>	<b>100</b>	<b>60</b>	<b>100</b>

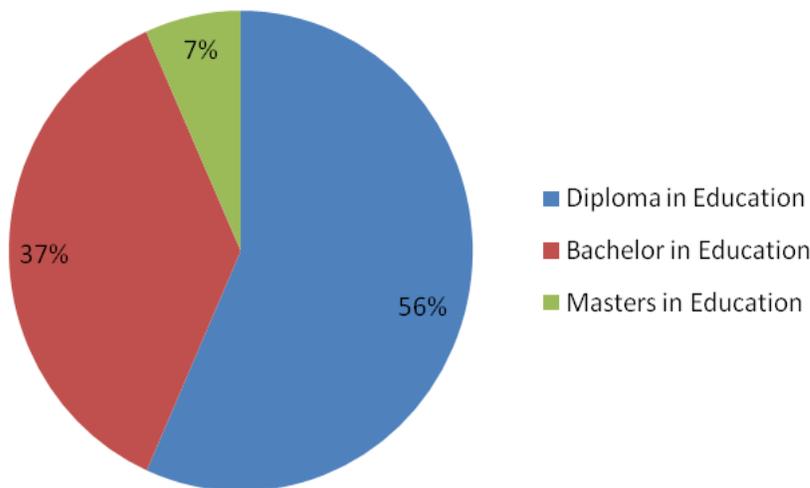
Data displayed in Table 5 concerning the academic qualification of the teachers and headteachers show that 132 had school certificate (61%), a sizeable proportion 80 had General Certificate of Education (37%) and only about 6 (3%) had Advanced level (A level) certificate. In contrast, the findings show that a majority of the headteachers had diploma 27 (90%) while only 3 (10%) had bachelors' degree. The results indicate high percentage of teachers with diploma, because at independence in Zambia, there was only one public university, later other two universities were opened. There was high competition to university opportunities, until 2013 the government upgraded three colleges into universities to increase the supply of degree graduate teachers. In addition, expansion of distance education provision has enabled diploma holders to acquire degrees while still teaching in their various schools (MoE, 2014).

The government has tried to increase package of incentives such as increased salary scale, better housing, and access to loans, staff development opportunities, and hardship allowances as a way of motivating and retaining the teachers. In Zambia some colleges offer education of teachers for grades 1 to 9 (MoE, 2015). Zambia is undergoing a restructuring programme that is placing people in right places. For example, grade 1 to 7 teachers must have at least diploma in order to be qualified to teach in a primary school. For grades 8 to 12 the teacher in Zambia is expected to have a degree, while college lecturer a Master and University Masters or PhD. Further, the study sought for information about the highest professional qualification of the teachers and the results obtained are as shown in Figure 3.



**Figure: Highest Professional Qualifications for Teachers**

As data displayed in Figure 3 shows, a majority of the primary school teachers who participated in the study were diploma certificate holders (85%) while 8% were bachelor of education degree holders and 1% had masters. Further, data obtained from headteachers in this respect were as summarised in Figure 4.



**Figure 1: Highest Professional Qualifications for Headteachers**

According to Figure 4 and on the highest professional qualifications of Headteachers, 56% of the headteachers had a diploma qualification while 37% had a bachelor degree and only 7% were masters' degree holders. In general, based on Figures 3 and 4, the findings show that teachers and headteachers were both academically and professionally qualified to implement the free primary education in the study areas and therefore were suitable in giving proper assessment of financial management of FPE funds by headteachers. In Zambia primary schools, diploma holders according to the restructuring of education are supposed to head primary schools. Certificate holders are appointed to teach in primary schools due to shortages of teachers especially in rural areas. Furthermore, Bachelors degree or Masters

Holders are supposed to head either primary or secondary schools (MoE, 2008). This is also in line with Maliwatu (2011) in a case study on In-service training for headteachers and its effects on their leadership practices. The professional qualifications headteachers contributes to improvements in their leadership practices as the result of the level of education they have undergone.

## Years of Experience of Respondents

This study also sought to establish the years of experience of teachers. Years of experience as a demographic variable are important to this study, because the information on years of experience determines to whom research findings generalise and allows for comparisons to be made across replications of studies. Teachers were further asked to indicate how long they had taught in their respective schools and the responses gathered were as summarised in Table

**Table 3: Representation of Respondents of Teachers by Years of Experience**

Years taught in school	Teachers (f)	%
Below 5 years	35	16.05
5-10 years	80	36.69
11-15 years	66	30.28
16-20 years	17	7.79
21 and above years	20	9.17
<b>Total</b>	<b>218</b>	<b>100</b>

Data displayed in Table 5, shows that those who had a worked below 5 years had 16% and majority of the primary teacher participants (37%) taught between 5 to 10 years. This means that most of the teachers who took part in the study had taught in their schools long enough to provide reliable information about the headteachers management of FPE funds in those schools since the inception of the FPE programme in 2002. Those who had served between 11 to 15 years were 30% while those who taught between 16 to 20 had the lowest percentage of 8% and those between 21 years and above were only 9%. Researchers have recognised the effect of years of experience on policy implementation. MoE (2015) observed that high level education and teaching experience makes teachers understand better the role of headteachers in financial management of FPE/PTA funds in primary schools.

## Representation of respondents by Years of Experience

The information about the duration of the headteachers worked in their respective primary schools as heads was crucial for this research so as to explore the experience the heads had in implementing the programme. The headteachers were considered important in this study because these are the custodians of the important information about the managing of FPE/PTA funds in the implementation of FPE in public primary schools in Kabwe district. Their responses are summarised in Table 6.

**Table 4: Representation of respondents by Years of Experience of Headteachers**

Duration	f	%	Cumulative (%)
Less than 1 year	11	36.7	36.7
1-3 years	5	16.7	53.3
4-6	7	23.3	76.7
7 and Above years	7	23.3	100.0
<b>Total</b>	<b>30</b>	<b>100.0</b>	

Table 6 depicts, a similar (23.3%) of headteachers had worked for 4-6 years and 7 years and above in their schools which implies that, these heads had worked long enough as heads to provide in-depth information of their experiences in the implementation of financial management in the study area. From the same Table 6, it is clear that, 36.7% of the headteachers had worked for less than a year as heads in their respective while 16.7% for a period between 1 to 3 years. This means that half of the headteachers who took part in the study had worked as heads half of the period since the inception of FPE.

### Adequacy of FPE and PTA Funds in Primary Schools

In order to address the first research question of this study, information about the adequacy of the FPE funds allocated by the government to primary schools was of great importance. This information was obtained from the headteachers through in-depth interviews. Questions were fielded on how much funds were allocated from the year 2010 to 2015 concerning the implementation of Free Primary Education in their respective schools and whether the funds were adequate or not. Information obtained in the regard to the amounts allocated was analysed and the results are as depicted in Table

**Table 5: The headteachers responses on Government FPE Funds Allocations to Primary Schools from 2010 to 2015 (n=30)**

Year	Nil ( ZMK)	< 2000.00	2,100.00-	3,100-	4,100.00-	>5,000.00
	( USD)	(\$200.00)	3,000.00	4,000.00	5000	(\$500.00)
			\$200,50-	\$300,50	\$4,50.00-	
			\$300.00	\$400.00	\$500.00	
2010	19(63.3%)	4(13.3%)	3(10%)	-	-	4(13.3%)
2011	15(50%)	7(23.3%)	3(10%)	1(3.3%)	1(3.3%)	3(10%)
2012	9(30%)	1(3.3%)	5(16.7%)	1(3.3%)	5(16.7%)	9(30.5%)
2013	4(13.3%)	4(13.3%)	5(16.7%)	3(10%)	2(6.7%)	12(40%)
2014	11(36.7%)	3(10%)	7(23.3%)	1(3.3%)	-	8(26.3%)
2015	7(23.3%)	-	7(23.3%)	4(13.3%)	3(10%)	9(30.5%)

Source: Republic of Zambia Government school receipts and Cash book (2015) Headteachers

The findings in Table 7 clearly shows that a majority of the schools (63%) in 2010 did not receive any disbursements for FPE according to the headteachers, while 13.3% indicated that they received 2000.00ZMK per term. Within the same year the results show that 3(10%) received between 2,100.00 to 3000.00 ZMK and only 13 % of the schools got 5,000ZMK and above. In the subsequent years, the number of schools that did not receive FPE funds reduced from as high as 50% in 2011 to 23% in 2015. In 2011 the percentage of schools who received 2000.00ZMK increased for one term only to 7 (23.3%) and the rest of the term the amounts allocated to schools increased between 2,0001,00 ZMK to 3,000.00 ZMK but only 3(10%) received the funds and those who received between 3,100,00 to 4,000.00 ZMK were only 1(3.3%). In other schools the headteachers received between 4,1000.00ZMK to 5,000.00, were 1(3.3%) while those who received between 5,000.00 ZMK and above were 3(10%) only.

However, from the results shown in Table 7 the data shows that in 2012, 2013, 2014 and 2015 the results all primary schools received funds although there were still variations amounts per school. In the same period, the schools that received FPE funds less than 3000ZK increased to about 33% while those who received FPE allocations more than 3000ZK increased from 17% in 2011 to about 55% in 2015. The researcher through the interviews with the headteacher observed that most primary schools if not all, did not know the amounts of FPE funds they are supposed to receive and how often per year. The lack of understanding or grant amounts at the school level was one of the previous findings of 2008 Public Expenditure Tracking Survey (PETS). This results are in agreement with the Expenditure Review of Education in Zambia by the World Bank (2015) investigated the disbursement of primary schools and secondary schools per Province and the results of the findings indicated that the budget execution of District Education Board Secretaries grants varies across provinces. Provinces with larger expenditure and enrolment tend to show lower budget execution, and capacity development of budget execution is needed for such provinces. The review further stated that most schools do not receive the intended amount of school grants, and nearly 30 percent of primary schools do not receive school grants at all. One reason could be that actual disbursement of primary school grants does not fully follow the budget allocation rule. Additionally, the critical problem seems to be the lack of information about the allocation formula and the amount of school grants at the district.

According to the interviewed headteachers “the funds allocated to each pupil per school were meant to cater for the purchase of teaching and learning materials such as pencils, pens. Rulers, text books, exercise books but the monies disbursed are inadequate to cater for all school requirements. During the interviews, the headteachers were further asked to comment on the adequacy of the FPE funds allocated in their schools. They also cited delays in disbursements of funds by the government, the amounts which the government is supposed to allocate to schools once year were said to be erratic in most cases and the funds are limited to meet school demands as some of the challenges they encountered. Another important issue that one headteacher revealed was the budgetary allocation. The headteacher showed concern of whether the amounts set aside for each school was received as required when he exclaimed;

My concern is about whether the schools receive the amount required consistent with number of pupils registered in school. In this school, I have never experienced a school getting the amount of funds according to the number of pupils, our school always receives insufficient funds (Interview: 5/10/2015).

This explanation reveals two critical issues as regards to budgetary allocation in public primary schools. The first issue is the amount of fund disbursed to each school varies according to the number of pupils' enrollment. The second problem which is even more shocking based on the response from the headteachers' experience that the amount of funding has never been adequately received by the schools as planned. It implies therefore, a discrepancy between allocation and disbursement which conceivably can be one of the factors imposing challenges in managing finances at school level.

These findings are in line with the findings by Choolwe (2013) who found that despite the increased access for children at primary school level, an insufficient budget was allocated to the FPE which undermined delivery and quality of education. Most of those interviewed were aware that the basic criterion for the distribution of the grant to schools was based on the number of pupils enrolled. Nevertheless, the allocation per pupil in each school was not clear to many of them. When asked, the headteachers in all schools could not give the amount per pupil grant allocation in their schools. In support to this observation, an interviewee from the District Education Board (DEB) said that "A significant proportion of funds allocated are at the discretion of district and provincial educational offices, hence the discrepancies in amounts disbursed". The DESO was also in agreement during the interview, this is what was said;

The amount of funds provided to public schools under FPE varies from school to school and depends on several factors, such as enrolments, distance of school from the district headquarters, and gender parity (Interview:5/10/2015).

According to the Ministry of Education (2007), from the review of the related literature of this study stated that MoE had engaged a consultant to determine the unit cost per pupil at the different levels of education. On average, 5, 400.00.ZMK about 1.3 United States dollars (US\$) is allocated to each primary school pupil for books and other materials per year, this amount has since declined and even more so in the last two years 2014/2015. However, two headteachers based in different primary schools pointed out similar response that before the introduction of FPE, schools were responsible for collecting funds from parents for learning materials and other operational expenses, while the government was mainly responsible for the salaries of teaching staff. The government also provided some grants to schools to support school requisites such as; books, chalk, paper, pencils and other learning inputs. In addition, schools were allowed to recruit extra teachers paid by parents through PTA to cater for shortages. However, under the FPE policy, schools receive grants from the government and they are discouraged from collecting funds from parents. Moreover, the government took over the responsibility of providing schools with teaching and learning materials, such as posters, maps, teachers'

guides, exercise books, pencils, and erasers. The amount allocated often ranges between \$500 to \$600 per term according to the headteachers.

In order to address this problem of inadequate FPE funds to schools, a number of the headteachers interviewed shared a common view that:

The government should increase FPE fund and fix a known amount per child and allocate accordingly. Otherwise, the 14 years of concerted efforts of free and compulsory primary education, allocation of Funds from the government per school will remain a huge challenge in Zambia (Interview: 06/10/2015).

To support these findings (MoE, 2015) suggested that Zambia needs to bring a sharper focus on urgent issues, such as assessment and remediation, to be able to politically move financial resources to address quality arguments more directly. Zambia needs to increase resources to fund activities that have an immediate impact on learning. Schools are also encouraged to spend funds collected from parents on improving teaching and learning. Parent Teachers Association contributions have traditionally been applied to finance school capital projects. PTA funds are also used to buy buses. These big-ticket expenditures, while agreed to by parents should remain prioritised over purchase of books and other teaching and learning materials.

In support to this common view, another headteacher noted that:

It should be the responsibility of the school financing committee to prepare the budget according to the size of the population of pupils in their respective schools.

These committees are better placed in planning and budgeting per pupil taking into consideration their location and economic status (Interview: 07/10/2015).

The issue of adequacy of FPE funds was very pertinent to all the headteachers as exemplified by two questions posed by one of the headteacher in response to whether the FPE allocated to his school was adequate: What can you do with a \$200.00 per term? How can you be effective or efficient in making the beneficiaries (pupils) feel that their education is indeed free)? This was a clear indication that the FPE allocations to school were far from being enough to cater for the needs of the beneficiaries, bearing in mind that most of the pupils come from poor households especially in rural schools. However, the budgetary allocation to education cater for more than just teaching and learning materials for the pupils as it was noted by the interviewee from the District Education Standard Officer (DESO) that:

With the expansion of school enrolments, challenges of improving the quality and relevance of education had arisen. Over the Fifth National Development Plan period, (2006–2010) Zambia set the target of hiring 5,000 teachers annually to reduce high pupil- teacher ratios, particularly in rural (Interview: 08/10/2015).

This is clear indication that the challenges of increased enrolments due to FPE, the allocations towards the full implementation of the programme is not be adequate, hence the need for the

government to continue to call on the contributions of communities, co-operating partners and the private sector in addressing issues of quality and relevant FPE in Zambia. The key findings on this research question as advanced by the interviewed headteachers are not in agreement with issues of adequacy of funds for FPE in England. The funding of FPE in Zambia was done mainly by the government while schools in England received the bulk of their funding through local authorities, each with its own funding formula (Audit Report Review, 2011).

The different local authorities uses a progressive system which takes into account different factors and funds particular types of schools differently, for instance in 2010 to 2011, the primary schools received, on average, an implicit premium of about £2,000 extra for poorer pupils (defined as those eligible for free school meals). Unlike Zambia where funding is supposed to be in relation to pupils numbers per school, the ‘progressive’ system in England meant that schools with poorer pupils were funded more generously. The system also took taking historical factors into consideration, such as funding in previous years while funding could be adjusted slowly to changes in pupil needs.

A headteacher complained in one school that, “it is quite difficult to collect PTA funds as parents maintain that education is free and so there should be no money paid to the schools”. This has affected the effectiveness of the PTAs, especially in rural schools. In an attempt to bridge the funding gap schools have adopted different forms of fundraising ventures to raise supplementary funding for their schools, all headteachers indicated that they were involved in one or more forms of fundraising. The fundraising ventures adopted by the schools included; agricultural production units in which crops were cultivated at schools for sale, classroom hire for functions and churches, running a school tuck shop, and wall advertising. The most common ventures were the civilian/careers day (pupils are allowed to put on traditional clothes to raise funds) and production units, which featured in (43%) and 17 schools respectively. A majority (56%) of the schools had a main fundraising activity that accounted for most of their funds. The most frequently occurring main mode of fundraising was the agricultural production unit (90%), followed by tuck shops and civilian/career days (24% each). The raised from fundraising ventures per school is used for school rehabilitation and projects and maintenance, staff bonuses/allowances (housing allowances), purchasing school stationary supplementing and budget shortfalls.

## **Management of FPE and PTA Funds in Schools**

This study sought to determine how the FPE and PTA funds are managed in schools in Kabwe District in Zambia. This section of the study explores in details how effectively the headteachers manage the FPE funds in order to ensure there programme was a success. However, financial management involves a number of key players at school level and it requires sound management skills gained through training and experience. According to David and Early (2014), an effective headteacher in management is underpinned by sound relationships, characterised by openness, trust and integrity among all those involved. Furthermore, headteachers’ effectiveness and competencies hinges on mutual respect, trust,

candour and a willingness to challenge and to be challenged. Therefore, it is not very easy to determine whether the headteacher is effective unless the researcher looks in detail at the roles they play, against what is stipulated in the headteachers' manual of Zambia.

As far as the management of school funds are concerned, the manual stipulates that each school should have a financial committee chaired by the deputy head which manages the FPE and PTA funds. The headteacher approves the budget based on the school requirements, the senior teachers and the deputy headteacher prepares financial expenditure annually and submits to the headteacher. The treasurer of PTA, the deputy head and some senior teachers are responsible for retiring the receipts. It is against this background that the study was interested in determining how effective the headteachers were in the management of finances in the implementation process of the FPE programme as explained in the following sub-sections.

## **Teachers' Responses on Headteachers' roles in effectiveness of financial management**

The study sought for information on the teachers' responses on the effectiveness of the headteachers in planning, coordination, supervision, budgeting, record management, monitoring and evaluation, and information dissemination. In this regard, all participating teachers were asked to respond to items in a Likert scale in order to show the headteachers' roles in the effective management of finances in the implementation of FPE in the schools. The data obtained were as summarised in Table 8 (a), (b), and (c).

**Table 6 (a): Teachers' Responses on Planning and Coordination Activities of FPE and PTA Funds**

SA=Strongly Agree, A=Agree, U=Undecided, D=Disagree, SD=strongly disagree

f = frequency, percent (%)

(n= 218)

Likert items	SA	A	U	D	SD	N	Mean	Std. Dev.
	f (%)	f (%)	f (%)	f (%)	f (%)			
<b>Planning</b>								
My headteacher involves me in planning of programmes and activities for efficient development and delivery of FPE/PTA funds	45 (20.6)	63 (28.9)	7 (3.21)	50 (22.4)	53 (24.1)	218	2.90	1.533
I participate in planning meetings for effective management of FPE/PTA funds, evaluating and reviewing of the plans to secure progress and school improvement	30 (13.7)	60 (27.5)	10 (4.59)	72 (33.3)	46 (21.0)	218	2.73	1.429
I participate in planning for equipment and running cost of maintenance	37 (16.9)	54 (24.7)	18 (8.26)	53 (24.1)	56 (25.9)	218	2.76	1.502
The headteacher consults senior teachers in decision making about his work and financial management of FPE in school	76 (34.86)	100 (45.87)	14 (6.42)	19 (8.71)	9 (4.12)	218	3.96	1.087
<b>Coordinating</b>								
Effectively and efficiently coordinate all activities in school such as fund raising	80 (36.69)	117 (53.66)	5 (2.29)	11 (5.04)	5 (2.29)	218	3.86	1.132
Encourages team work both among the teaching staff and non-teaching staff	93 (42.66)	90 (41.28)	18 (8.25)	9 (4.13)	7 (3.21)	218	4.01	1.195
Coordinating linkages with other schools in effective implementation of FPE	82 (37.61)	81 (37.15)	20 (9.17)	26 (11.92)	9 (4.12)	218	3.43	1.159

Table 8 shows that the Mean perception as regard to planning and coordination of activities of FPE and PTA funds ranges from (M= 2.9, SD=1.5) to (M=4.01, SD= 1.159). As far as headteacher involving teachers in planning of programmes and activities for efficient development and delivery of FPE/PTA funds was concerned, the research findings in Table 8 shows that teachers who indicated disagree and strongly disagree were (23) + (24) = 47% and (21) + (29) = 50% indicated strongly agree and agree with the Mean of (M=2.9, SD=1.5). This implies that the majority of teachers were tended to agree with the statement hence, headteachers got credit for planning activities. UNESCO (2006) observes that the headteacher should do school development planning, and to achieve quality by addressing the inputs, processes, outcomes and outputs of the school with an aim of creating an atmosphere of transparency and accountancy in management that improves both the efficiency and effectiveness of the school. Development planning entails a process of continuous evaluation to identify in the school, strengths that can be built on and weaknesses that need to be remedied and this is supposed to bring about the changes necessary to enhance quality.

The statement on headteacher involves me in planning meetings for effective management of FPE/PTA funds, evaluating and reviewing of the plans to secure progress and school improvement. Teachers who indicated strongly agree and agree were 41% (14=27) while those who indicated disagree and strongly disagree were 54% (33+21) with (M=2.73, SD=1.429). In planning all various planning activities of the headteachers in the implementation of FPE and financial management, the results shows that teachers were in agreement that headteachers performs their roles. However, 42% (17+25) strongly agreed and agreed that their headteacher involved them in planning for equipments and maintenance while on the contrary 50% (24=26) indicated disagree and strongly disagree to the same statement with the (M=2.76, SD=1.5).

Furthermore, a majority of teachers 81% (35+46) were in agreement that the headteachers consulted senior teachers in decision making about work and financial management of FPE in schools, while those who indicated disagree and strongly disagree were only 13% (M=3.96, SD=1.132). Despite the good practices by headteachers on planning various activities in schools, unplanned increase in pupils' population and creation of more primary schools over the last two decades by the government without commensurate increase in FPE funds, have led to the extreme pressure on human and physical resources in public primary schools in Zambia, budgetary allocation to schools are very meagre (Museba, 2012).

Further, the findings show that 90% (37+53) of the teachers agreed that their headteachers effectively and efficiently coordinated all activities in the school (M=3.9, SD=1.1) while another 84% (43+ 41) agreed that their headteachers encouraged teamwork both among the teaching staff and the non-teaching staff (M=4.0, SD=1.2) and 74% (37+37) indicated that their headteachers co-ordinated linkages with other schools in effective implementation of the FPE (M=3.4, SD=1.2). These findings

indicate that most of the teachers felt that their headteachers were performing the role of coordination and are in agreement with Boesong (2014) who advanced that the principals' administrative effectiveness was significantly positive in terms of interpersonal relationship. This could explain why the headteachers in this study were purportedly encouraging teamwork among both the teaching and non-teaching staff.

Table 8(b): Teachers' Responses on Supervision and Budgeting Activities of FPE and PTA Funds

Key: SA=Strongly Agree, A=Agree, U=Undecided, D=Disagree, SD=Strongly disagree

f = frequency, percent (%)

n= Total number of Participants

Likert items	SA	A	U	D	SD	N	Mean	Std. Dev.
	f (%)	f (%)	f (%)	f (%)	f (%)			
<b>Supervision</b>								
The headteacher hold meetings with the financial committee to ensure that all school financial transactions are properly recorded	36 (16.51)	74 (33.95)	62 (28.44)	31 (14.22)	15 (6.88)	218	3.91	1.178
The headteacher checks all school receipt books and bank statements	131 (60.09)	60 (27.25)	5 (2.29)	16 (7.34)	6 (2.75)	218	4.30	1.060
The headteacher presents to all teaching staff of staff the audited financial FPE/PTA funds	145 (66.51)	52 (23.85)	5 (2.29)	8 (3.67)	8 (3.67)	218	4.38	1.067
The headteachers supervises the budgeting preparation process	130 (59.63)	63 (28.90)	6 (2.75)	13 (5.96)	5 (2.29)	218	4.19	1.107
<b>Budgeting</b>								
Meet regularly with the school Board to discuss the budget profile and to make any necessary adjustments	37 (16.97)	64 (29.36)	41 (18.81)	38 (17.43)	37 (16.97)	218	3.18	1.341
I participate in budgeting for school requisites such as pencils, note-books, text-books and chalks.	27 (12.38)	62 (28.44)	39 (17.89)	50 (22.90)	40 (18.34)	218	3.48	1.181
Set appropriate priorities for expenditure, allocate funds and ensure effective administrative control	56 (25.69)	60 (27.52)	41 (18.81)	37 (16.97)	21 (9.61)	218	3.05	1.348

The statements in Table 8(b) showed the responses of teachers on supervision and budgeting activities of FPE and PTA funds. The headteachers' supervisory role is key in effective management of funds and other activities in the implementation of the FPE in primary schools. As the results show, 50% (16+34) of the teachers indicated that their headteachers hold meetings with the financial committee to ensure that all school financial transactions are properly recorded ( $M=3.9$ ,  $SD=1.2$ ). The results shows that 90% (66+24) senior teachers who belonged to the financial committee observed that the headteacher did not often check all school receipt books and bank statements. They further indicated that headteachers did not present to all teaching staff audited FPE/PTA financial report ( $M=4.3$ ,  $SD=1.1$ ). A majority of the teachers 87% (60+27) were in agreement that their headteachers checked the all the financial documents to ensure all details are recorded and supervises the budgeting preparation process. This means that the headteachers carried out their supervisory role as expected in their respective schools as indicated by the teachers.

However, the involvement of the teachers in budgeting for school requisites was fairly supported by the participating teachers in the study. About 46% of the teachers agreed that they met regularly with the school Board to discuss the budget profile and make any necessary adjustments ( $M=3.2$ ,  $SD=1.3$ ) while 34 % disagreed that not all the teachers met. Budgeting of the requirements of the school was done by the finance committee and buying was done by the purchasing officer (senior teacher) while On whether the headteacher involved teachers in budgeting for school requisites such as pencils, note-books, text-books and chinks, 40% agreed that they senior teachers organised section meetings to budget for requirements of the school while 41% ( $M=3.5$ ,  $SD=1.2$ ) disagreed that they never took part in budgeting and setting appropriate priorities for expenditure, allocate funds and ensure effective administrative control ( $M=3.5$ ,  $SD=1.4$ ). This is a clear manifestation that in some schools some teachers were involved in budgeting while in others least effort was employed.

**Table 8(c): Teachers' Responses on Record Management, Monitoring and Evaluation Activities of FPE Funds:** Key: SA=Strongly Agree, A=Agree, U=Undecided, D=Disagree, SD=strongly disagree f = frequency, percent (%) n= 240

Likert items	SA f(%)	A f(%)	U f(%)	D f(%)	SD f(%)	N	Mean	Std. Dev.
<b>Record management</b>	37	101	30	27	23			
Encourages teachers to keep pupils' financial records in good condition	(16.97)	(46.33)	(13.76)	(12.38)	(10.55)	218	3.37	1.342
Provide class register for each class	114 (52.29)	62 (28.44)	2 (0.91)	4 (1.83)	3 (0.91)	218	4.44	.868
Ensures all classes have individual time table	131 (60.1)	64 (29.35)	11 (5.04)	8 (3.7)	3 (1.37)	218	4.41	.995
Ensures maintenance of accurate records of FPE and PTA Funds in school	42 (19.26)	78 (35.7)	62 (28.44)	15 (6.88)	19 (8.71)	218	4.35	.988
Headteacher competent in managing cash books	36 (16.51)	49 (22.47)	74 (33.94)	19 (8.71)	39 (17.8)	218	3.39	1.188
Headteacher adequate knowledge on planning school's activities, executing and reconciling records	51 (23.39)	59 (27.06)	55 (25.22)	18 (8.25)	33 (15.13)	218	3.15	1.358
Availability of FPE/PTA meeting records	46 (21.10)	79 (36.23)	50 (22.43)	27 (12.38)	14 (6.42)	218	3.53	2.942
<b>Monitoring and Evaluation</b>								
Ensure that resourcing and staffing are dedicated to ensuring the highest standards of achievement for all pupils	58 (26.60)	86 (39.44)	40 (18.34)	14 (6.42)	20 (9.17)	218	3.50	1.157
Manage, monitor and review the range, quality, quantity and usage of all available resources in order to improve pupils' achievements, ensure efficiency and secure value for money	39 (17.88)	95 (43.57)	43 (19.72)	31 (14.22)	9 (4.12)	218	3.55	1.266
Monitor and evaluate the utilisation of resources such as FPE/PTA funds, text-books, library, chairs among others	30 (13.76)	114 (52.29)	42 (19.27)	20 (9.17)	11 (5.04)	218	3.53	1.104
Monitoring of income and expenditure against the agreed budget	32 (14.67)	71 (32.56)	63 (28.89)	36 (16.51)	16 (7.33)	218	3.50	1.017
Check bank balance sheet to confirm the ending and beginning balance	31 (14.22)	64 (29.35)	72 (33.02)	35 (16.05)	16 (7.33)	218	3.27	1.170
Monitor staff absenteeism	105 (48.17)	80 (36.69)	7 (3.21)	19 (8.71)	5 (2.29)	218	3.27	1.112
Monitor all accounting procedures and resolve any problems, including: ordering, processing and payment for all goods and services provided to the school	44 (20.18)	62 (28.44)	68 (31.19)	30 (13.76)	14 (6.42)	218	4.15	1.007
Operation of all bank accounts, ensuring that a full reconciliation is undertaken at least once per month.	24 (11.00)	69 (31.65)	83 (38.07)	22 (10.0)	20 (9.17)	218	3.35	1.139

In terms of encouraging teachers who are members of financial committee and in charge of procurement, the findings depict that over 96% encourages teachers to keep financial records ( $M=3.37$ ,  $SD=1.3$ ). In order to ensure the education of pupils the researcher sought to examine the attendance register and the time table. 90% of the teachers were in agreement that their classes were all provided with a class attendance register ( $M=4.4$ ,  $SD=0.9$ ), another 90% indicated that all their classes had individual timetables ( $M=4.4$ ,  $SD=0.99$ ). However, the competence of the headteachers in managing cash books was supported by half of the teachers ( $M=3.4$ ,  $SD=1.2$ ) where a similar number felt that the headteachers had adequate knowledge in planning school activities, executing and reconciling records ( $M=3.2$ ,  $SD=1.4$ ), ensured proper maintenance ( $M=4.4$ ,  $SD=0.99$ ) and availability of accurate records of FPE and PTA funds in school ( $M=3.5$ ,  $SD=2.9$ ). These findings show that although classroom management practices were well taken care of. The finance record management practices were not very adequate because during the document analysis, the researcher observed that they were many gaps in the receipt books some receipts were missing.

The headteachers in many schools could not explain the meaning of those gaps. The findings agree with Musonda (2010) that the FPE funds were not adequately managed by headteachers, a clear manifestation that most headteachers were not carrying out financial record management practices for the FPE as is expected. As concerns the monitoring and evaluation the FPE and PTA funds, the findings reveal that the teachers were equally divided in almost all the aspects considered. For example, the findings show that only 47% of the teachers in this study felt that their headteachers monitored the income and expenditure ( $M=3.5$ ,  $SD=1.0$ ) against 53% who disagreed to that effect.

Similarly, a small proportion of teachers who were bursars of the school were in support that headteachers checked bank balance sheet to confirm the ending and beginning balance ( $M=3.3$ ,  $SD=1.2$ ), monitored all accounting procedures and resolved any problems and also operated all the bank accounts to ensure that a full reconciliation is undertaken at least once per month ( $M=4.2$ ,  $SD=1.0$ ). However, about 70% of the teachers felt that the headteachers were able to monitor and evaluate the utilisation of resources such as FPE/PTA funds, text-books, library, chairs among others ( $M=3.5$ ,  $SD=1.1$ ) and ensure that resourcing and staffing are dedicated to ensuring the highest standards of achievement ( $M=3.5$ ,  $SD=1.2$ ). Over 80% of the teachers were also in agreement that headteachers monitor staff absenteeism ( $M=3.3$ ,  $SD=1.1$ ). These findings clearly reveal a gloomy picture where headteachers did not effectively carry out activities related to monitoring and evaluation of the FPE/PTA funds. These findings support Momanyi's (2006) study results that showed headteachers need to develop an effective monitoring system to keep them informed at all times.

**Table 8(d): Teachers' Responses on Information Dissemination of FPE Fund**

**Key: SA=Strongly Agree, A=Agree, U=Undecided, D=Disagree, SD=Strongly disagree**

**f= frequency, percent (%)**

**n= Total number of Participants**

Likert items	SA f(%)	A f(%)	U f(%)	D f(%)	SD f(%)	N	Mean	Std. Dev.
<b>Information dissemination</b>								
Headteachers effectiveness in holding regular meetings with stakeholders on managing FPE funds	41 (18.80)	75 (34.40)	60 (27.52)	21 (9.63)	21 (9.63)	218	3.21	1.108
Headteachers' visionary leadership and the ability to communicate the vision of management of FPE funds to staff	38 (17.43)	57 (26.15)	63 (28.89)	29 (13.30)	31 (14.22)	218	3.49	1.161
Final budget allocation of FPE funds to school notified to the teachers	37 (16.97)	45 (20.64)	26 (11.92)	34 (15.59)	76 (34.86)	218	3.21	1.284
Teachers briefed on changes relating to accountability measures of FPE funds	40 (18.34)	52 (23.85)	24 (11.00)	42 (19.27)	60 (27.52)	218	2.78	1.512
Organises and encourages teachers to attend educational workshops and seminars	31 (14.22)	56 (25.68)	37 (16.97)	38 (17.43)	56 (25.68)	218	2.96	1.504
Headteachers organise workshops for teachers in financial management and leadership skills.	82 (37.61)	96 (44.03)	12 (5.50)	17 (7.79)	11 (5.04)	218	4.04	1.051

Furthermore, the findings in Table 8 (d) show that half of the teachers indicated that their headteachers demonstrated effectiveness in holding regular meetings with stakeholders on managing FPE funds (M=3.2, SD=1.1) while about 45% of the teachers felt that their headteachers' had the visionary leadership and the ability to communicate the vision of management of FPE funds to staff (M=3.5, SD=1.2). Only 38% of the teachers advanced that their headteachers notified them on the final budget allocation of the FPE funds while another 42% indicated that they were briefed on changes relating to accountability measures of the FPE funds. These findings show that information dissemination was minimal in the sampled schools in as far as the FPE funds were concerned. Although a majority of the teachers (81%) agreed that their headteachers organised workshops for teachers in financial management and leadership skills (M=4.0, SD=1.1), a majority of them did not adequately disseminate information about the FPE funds to the stakeholders. This is further supported by the findings that shows only 40% of the teachers agreeing that their headteachers organised and encouraged

them to attend educational workshops and seminars as compared to 60% who disagreed ( $M=2.96$ ,  $SD=1.5$ ).

## **Headteachers planning for the management of FPE and PTA Finances**

The study also sought how the headteachers effectively planned and managed finances in the implementation of FPE in their respective primary schools. In this regard, data was collected from the headteachers by way of interviews and their responses are presented herein by way of quotations and narrations based on the various roles the headteachers are supposed to play for effective management of finances.

### **a) Planning for the management of FPE and PTA Finances**

All participating headteachers were asked to explain how often they plan and hold meetings to evaluate and review progress of the FPE and PTA funds for effective implementation of FPE programme. In response to this question, all the headteachers shared the same view that they only organised such planning meetings when the need arose, without giving any specific number of times. Further probing on the same issue revealed that such meeting was planned only when the FPE funds were disbursed to schools and since the disbursements were erratic, the headteachers could not determine the times they would meet. The responses from headteachers in this regard show that planning was not taken as a role of financial management which is supposed to be done on regular basis as part of needs assessment.

Further, the headteachers were asked how often they organised FPE financial meetings with school stakeholders and the responses obtained were as varied as most of the schools. For instance, the responses from school headteachers showed that they held monthly executive meetings with the key stakeholders, the parents (PTA), to update them about the financial state of the school. Contrary to this, other headteachers in schools said that they organise meetings annually while others school headteachers in schools said they hold meeting with stakeholders when need arises. Among the headteachers, there are some who did not organise meetings at all. One of them said:

I have never done this for fear of being implicated because this policy is politically motivated. Since the purpose of organising the meetings is not only about effective management of finances in the implementation of FPE, I organise the instructional work of the school instead. I do that by asking the teachers to divide the year's work into smaller units during which they formulate objectives, selection of methods of teaching, classification of pupils and framing of time-table (Interview: 09/10/2015).

The different ways in which headteachers went about the FPE financial meetings is a clear manifestation that the FPE finances were not properly managed since it seems that it all depended on the

whims of the headteacher and not what the policy dictates or the omission could be attributed to lack of training in school financial management. A follow-up question on whether the headteachers had attended a school financial management course before they were appointed as headteachers revealed that out of the thirty headteachers who participated in this study, only 1% indicated that they had attended workshops organised by DEBS office on financial management. One of them said, “the workshop I have attended at district level has helped to follow laid down financial regulations on how to handle and retire GRZ receipts”. There was 3% who had served for some years in the capacity of the headteacher and had undertaken book-keeping and record keeping. However, 5% of the headteachers indicated that they had not undertaken any financial management topics in their Teacher Training College (TTC).

Further probing on the issue of the financial training and what was covered, a headteacher in said “I have attended only two workshops on financial management organised by DEBs office in my 12 years’ service as headteacher” (Interview: 12/10/2015).

A headteacher added that:

I have only attended a two-day training workshop organised by DEO were we did book-keeping and budgeting. We did not cover much because the duration was too short. I feel, as headteacher, it is important to have some basics in financial accounting in order to supervise or monitor the accountant or the financial committee (Interview: 12/10/2015).

The lessons for Zambia can be drawn from the USA government who took initiative to identify the competence of superior performances based on academic qualification, exposure to management, training skills and behaviour of school managers (Stephen, 2004). In Catalonia, Spain a headteacher must have a certificate on school management issued by the ministry of education. In support to this, another headteacher noted said that:

I only attended one capacity building workshop at district level and I cannot claim to have acquired much financial skills. However, from the courses I did in my teachers training college (diploma certificate), I am able to supervise my school bursar and the fact that my major course was mathematics it has helped to handle issues related to funds (Interview: 13/10/2015).

The findings show that 5(17%) of the headteachers either did not undergo training in school financial management or others were newly recruited school heads. These findings agree with Odhiambo, Rodah, Simatwa and Enose (2012) who found out that headteachers needed more training to manage the free primary education funds.

## **b) Budgeting of School Needs Activities**

The role of the headteachers in the budgeting of the school needs was explored. The headteachers were asked to explain who are involved in the budgeting of the requirements of the school needs. In response, all the interviewed headteachers said that his role in the school budgeting process was to approve the budgets prepared by the school financial committee headed by deputy head. Other members of this committee are senior-teachers, accounting officer, procurement officer and the stores officer. In short all school departments submit their submission to the financial committee every term.

## **C) Coordination, Monitoring and Evaluation Activities**

As concerns coordination, all interviewed headteachers said that they were responsible for the coordination of all school activities either directly or indirectly through various school committees. Some of the activities mentioned by most of the headteachers were coordinated through delegation to teachers. They were procurement, maintenance, accounting, and financial record keeping, teaching. The monitoring and evaluation activities for efficient, effective and economical utilisation of resources within the school were done by various established committees under the guidance of the headteachers. In some schools, the headteachers had prepared daily work plans for staff to follow.

In four schools, school management committees met fortnightly to review resource utilisation.

The headteachers would also organise a day when to meet members of staff as well as pupils to brief them on latest developments and get feedback, while three headteachers said monitoring of physical facilities such as; classrooms, desks, chairs and provision of teaching and learning resources is done on daily basis. Monitoring and evaluation of financial records such as budget, expenditure records are done at the beginning and end of each term. According to Penrose (2008) the effectiveness of the public expenditure management system is also an important area in which the link between resources and outcomes is mediated. It has been argued that a major reason why education reforms have failed in the past is because they have neglected the budgeting process. Penrose (2008) further notes that in many developing countries, decisions regarding the composition of education expenditure are partly determined by budgetary outturns.

A headteacher in one school said, “very often I do monitor the utilisation of resources throughout the year”. In contrast the DEBS said;

It is the responsibility of the district monitoring team to monitor every primary school in their respective district to ensure transparency and accountability of the utilisation of FPE funds at school level. At the district there are internal and external auditors for all types of funds that are disbursed in schools (Interview: 02/10/2015).

To confirm how some headteachers worked through delegation of very crucial financial matters of their schools, one headteacher said that:

To be honest, everything concerning funds is done by the financial committee. I cannot monitor cash books and other financial records because I am not specialised in accounting. I wouldn't like to be implicated; financial issues are very sensitive when you have no skills to monitor the accountant. So everything to do with funds is under the control our accountant (Interview: 14/10/2015).

Information emanating from the interviews with the headteachers revealed that there were no formalised schedules for headteachers to follow in the monitoring and evaluation of the utilisation of financial resources. In three schools the headteachers said, it was done throughout the year while in others it was done after two years. The variation of responses by the headteachers concerning monitoring and evaluation indicates a weakness in performance. The results are similar with the responses by teachers who rated monitoring and evaluation to be poor. Additionally, the results show that the ministry of education policy on monitoring and evaluation in primary schools in Kabwe District in Zambia has some problems when it came to monitoring and evaluation of utilisation of FPE funds. This means that lack of monitoring and evaluation could lead to loss of funds. The findings from the interview with the headteachers showed that most headteachers expressed difficulties in performing their role of monitoring and especially supervision of financial records such as receipts, school budget and financial reports due to lack of financial skills. One headteacher said in the following statement that:

There is need to employ people specifically to manage records, since virtually everybody generates and uses information, its loss or poor access to it can affect the entire school. Record management for example involves creation and distribution, use, retention which involves determining which of the records have an historical value, thereby making them relevant for future reference. Successful implementation depends on team work that is sharing of the responsibilities. The headteacher alone cannot manage to handle all the responsibilities (Interview: 15/10/2015).

The findings of the headteachers are related to those raised by teachers that there is poor record management and lack of training of staff to be responsible for problems with management and policy implantation in primary schools. Additionally, maintenance of records is a duty that requires always ensuring that records are in good condition for example not worn or torn, that they are legible and kept in an orderly state. The headteacher in school 24 further pointed out that the responsibility of record keeping and accounting for school fund in primary schools lies with the school accountant who also a member of the financial committee.

During the interviews, all the headteachers mentioned having a school finance committee chaired by their deputies. This is what one in of the headteacher had to say:

In my school, I have fully delegated the matters of the finance committee to the deputy. The deputy is the one who is directly involved in the budgeting process for the requirements of the school. My duty is only to approve the budget (Interview: 16/10/2015).

These findings from the headteachers are in agreement with Torrance (2013) who stated that distributed leadership should be encouraged, however, it is important to ensure that all those in leadership especially headteachers in schools are trained in education administration and leadership before they are appointed to be heads of schools.

## b) **Supervision and Record Management Activities**

According to the headteachers, their main supervision work was instructional. However, most of them acknowledged that “they supervise all the activities in school including co-curricular activities such as sports.

Another headteacher said that;

As the school head, I supervise the financial committee by checking the banking statements, expenditure and receipts although I am not trained in financial management. I also check the teaching and learning materials because Teaching/learning is the core business of the school (Interview: 20/10/2015).

The results are in agreement with the survey by World Bank (2015) the research found out that most of the headteachers in Kabwe district lacked skills in financial management. The human resources such as auditors and school inspectors were not active in their supervisory role at school level. There was only one auditor for all the 30 public primary schools in Kabwe District. This shows lack of well trained human resource.

As if to show how busy he was, one of the interviewee headteacher added that:

I do not simply sit in the office. I supervise the work of the school here, there and everywhere. I supervise instructional work. I may have a round of the classrooms not a fault finding mission. Sometimes I supervise the activities going on in the playground, hall, art room, library, workshop and other places within the school. I always supervise the proper use and maintenance of school materials. In general, I supervise the behaviour of students; provide facilities for them to maintain cleanliness of the school environment (Interview: 21/10/2015).

As concerns school record management, only three out of the thirty interviewed headteachers said that their financial record keeping was reliable to some extent but cast some doubts on whether accuracy was attainable in keeping and maintaining receipt books and bank statements. The headteachers in two schools acknowledged that in record keeping, there are always gaps while the rest of the school heads did not respond to the questions about proper financial recording keeping, a clear indication of financial

poor record keeping. This state of affairs was blamed to lack of computers where records could easily be stored and retrieved coupled with lack of office space for some teachers where confidential reports can be stored.

## People expected to Manage FPE and PTA Funds in Schools

In this study, the researcher asked the teachers to indicate in their questionnaire, the people whom they think should manage the FPE and PTA funds in their schools. The responses are shown in Table 9

**Table 7: Responses of Teachers on People expected to Manage FPE and PTA Funds**

Response	( f )	%
<b>People who Manage FPE</b>		
Headteachers	54	24.77
Senior Teachers	13	5.96
Trained Accountants	148	67.89
Others	3	1.38
<b>Total</b>	<b>218</b>	<b>100</b>
<b>People who Manage PTA</b>		
PTA Member	35	16.06
Headteachers	101	46.33
Senior Teachers	12	5.50
Trained Accountants	68	31.19
Others	2	0.92
<b>Total</b>	<b>218</b>	<b>100</b>

According to the findings in Table 9, about 68% of the teachers who participated in this study indicated that FPE should be managed by trained accountants while only 31% indicated that trained accountants should manage PTA. These findings show that majority of the teachers thought that the FPE should be managed by trained accountants as opposed to PTA. The table further shows that 25% of the teachers in this study indicated that the FPE should be managed by headteachers. Another 46% indicated that the PTA fund should be managed by the headteachers. Majority of the teachers indicated that headteachers were in charge of the PTA funds. These findings show that the teachers had varied views on who should manage which funds. This means that the teachers may not have the correct knowledge in as far as managing the FPE and PTA funds were concerned. This confirms the findings presented in the previous section of this report which showed that information dissemination is minimal in as far as the management of the FPE and PTA funds were concerned.

Furthermore, only a mere 6% of the teachers who participated in this study indicated that both the FPE and PTA funds should be under the management of the senior teachers. This shows that very few teachers indicated that senior teachers should be in charge of managing any of the two funds. Again, in the table, 16% of the teachers indicated that PTA funds should be managed by members of the PTA. However, no teacher indicated that FPE funds should be managed by the PTA members. These findings show that the teachers have more faith in the PTA members managing their own PTA funds than the FPE. These finding agree with Juma, Saudi, Mwinjuma, Roselan, Bin & Baki (2012) whose findings showed that headteachers could not be best qualified to manage the FPE and PTA funds alone. They may need to involve a variety of the other stakeholders. This means that the teachers viewed the headteachers as having inadequate financial management skills.

The responses in all 30 schools were the same. All the teachers indicated that both free primary education and parent teachers' association fund are managed by the financial committee. The teachers were asked to indicate the sources of funds for their school including fundraising venture. All teachers indicated that the main source funds in Zambia are from the government, others from donors. In all the schools they added addition funds from fundraising ventures such as agricultural production unit, careers day, PTA fund, and cash from the school tuck-shop. Out of 30 schools, three mentioned variety show, smart day. One school mentioned that teachers go back to school (Teachers put on school uniform to raise funds for school) on the traditional day, sports day and civilian day.

When asked what competences the headteachers needed to manage the FPE/PTA funds effectively, 69% of the teachers indicated effective financial management calls for proper training on the following areas; financial management systems, planning school activities, executing and reconciling records. Fifteen other teachers indicated that headteachers of primary schools as supervising officers were fully responsible for supervising all financial transactions of all FPE/PTA financial bank statements of the school, as well as cash books. In view of one teacher "what should they supervise if their skills are totally empty regarding finances?" forty five teachers indicated that headteachers and especially the deputy-heads who acts has the chief human resource officer and the secretary in the school financial committee, should be trained thoroughly on how to use the financial guidelines and ultimately FPE funds.

## **Rating of Financial Management in Schools by teachers**

Teachers were asked to indicate their rating of the financial management in their schools. Their responses were as shown in Table 10.

**Table 8: Teachers' Rating of Financial Management in Schools**

Response	( f )	(%)
Excellent	4	2
Very Good	26	12
Satisfactory	94	43
Below Average	47	22
Poor	38	17
Very Poor	9	4
<b>Total</b>	<b>218</b>	<b>100</b>

From Table 10, it can be deduced that about 43% of the teachers who took part in this study indicated that they were satisfied with the financial management going on in their schools while the remaining 22% found the financial management in their schools below average. Those who rated financial management in schools to be excellent were only 2% while those who rated financial management to be very good were 12%. This shows that majority of the teachers in this study found the financial management in their schools to be satisfactory. This means that majority of the schools in this study were managing finances well. Some teachers indicated that there is continuous audit organised by the DEBS office (District audit, regional audit, and external audit). They indicated that headteachers or deputy heads supervised the school accountant who is a member of the financial committee at school level. Other teachers also indicated that every amount received or spent is accounted for through receipting and banking and any other financial transaction undertaken. Grants from the government were received through the Bank account. There were also teachers who indicated that the monies normally come with specification on how they were to be spent. They explained that all other financial resources that come to the school were receipted using government receipts.

On the other hand, teachers indicated that financial management training in any course and leadership and management should be a requirement for one to be appointed headteacher apart from other qualifications. The training should be done before appointed has headteacher. Out of 218 teachers 15 indicated after two years experience as headteacher. One teacher indicated that even if funds are increased per child without faithfulness in utilisations of funds the innocent children will continue to suffer. The song of lack proper learning and teaching materials especially textbooks will not end. Ninety five teachers also indicated that training of deputy heads or headteacher in basic accounting or managing of records. Some fourteen teachers indicated that regular monitoring and evaluation of FPE and PTA funds and 100 teachers indicated sending school accountants for refresher courses and headteachers in maintenance of records.

### **Challenges encountered by headteachers in the management of FPE and PTA funds**

The study also explored on the challenges headteachers were facing in relation to the management of FPE and PTA funds. The information concerning the challenges encountered was

obtained from headteachers, teachers, and PTA members through the use of questionnaires and interviews. Table 11 enumerated the challenges the teachers think the headteachers are experiencing in the management of FPE and PTA funds.

**Table 9: Headteachers' Responses on Challenges Encountered in managing FPE Funds (n=30)**  
f= frequency

Challenges	( f )	%
Inadequate FPE grants	30	100
Illiteracy in ICT systems of data storage	28	93
Delayed disbursement of funds	21	70
Poor Record keeping skills	11	37
Difficulties in budgeting	6	20

Data displayed in Table 11 reveals that all the headteachers in the 30 (100%) schools indicated inadequate FPE allocation as the main challenges they encountered. Similarly, (93%) of the headteachers complained of illiteracy in Information Communication Technology (ICT) in storing information using the computer such as creating database for FPE and PTA funds in school. The findings showed that the headteachers and senior teachers lacked training in ICT and had challenges in keeping their records but there were lacking computers in schools. Only two headteachers who had computers in their school had basic knowledge on how to use the computer but lacked adequate training in the use of ICT. From the interviews, one headteacher stated that the traditional way of record keeping using folder files contributes to the loss of important information. Some of these challenges results from the inability to write financial report after spending the money and keeping the receipts, which may cause the delay in disbursement of FPE funds by the government. About 70% indicated delayed disbursement of funds to schools as the major challenge headteachers were experiencing in the implementation of FPE while more than half of the teachers indicated that most of the schools headteacher had difficulties in record keeping and accountability of the funds.

Data depicted in From Table 11 clearly shows that all the teachers (218) indicated late disbursement of FPE funds. The teachers felt that the grant should be sent to schools at the beginning of the term. According to one of the senior teachers, ideally the funds for each block should be released before schools reopen, that is, in December, April and August. However, many a times the schools receive money in the middle of the term. Another challenge mentioned by most of the teachers (37%) was that there was lack of monitoring and supervision of financial committee by headteachers. To counter this challenge, 55% of the teachers suggested that government of Zambia should appoint trained accounts to every primary school to assist in the management of financial records for efficacy if they fail to train the financial committees or headteachers.

As far as the availability of financial guidelines was concerned, one headteacher said that “the financial management guidelines were only available when free primary education was announced in

2002". A senior teacher added by saying that "if there is a document of FPE financial guideline then it is only known by the headteachers". This means that the challenges of budgeting, keeping track of financial transactions could have been as a result of lack of these financial guidelines from the government. Hence, about 23% of the teachers indicated that the school financial committees found difficulties in budgeting while others had difficulties in executing and recording transactions. The 99% headteachers confirmed that members of school financial committee are not trained in budgeting or any financial management skill. When further asked about the kind of challenges faced related to record keeping in school. All the headteachers said FPE financial record keeping is not up to date. They further pointed out that many times Government receipt books run out. One headteacher mentioned that confidential reports of teachers are not handled carefully in the sense that sometimes office orderlies are not monitored they manage to read the information from the files and reveal whatever they find to the teacher involved.

Furthermore, the lack of financial guideline documents in schools and inadequate training in financial management of headteachers and their deputies were blamed for this inefficiency in budgeting and keeping track of financial transactions. Ideally, effective financial management calls for proper training. Another challenge mentioned by most of the teachers was that the free primary education funds had political strings. The government makes decisions on how the money should be spent. The DEBs further outlined examples of financial management guidelines the headteachers are supposed to use as follows: a condition that there must be budgeting guiding what is intended to be done, and no withdrawal of school finances without minutes approving the same including signatures of the committee officials and the stamp of the school by the headteacher. Giving priorities and incurring expenditure according to vote heads.

To enhance financial use, accountability and curb misappropriation of finances in primary schools, the financial management guidelines requires that: the school bursar and the financial committee to be thorough in accountability and follow the policy in order to avoid misappropriation; the head teacher being the accounting officer should advice the financial committee on using the funds as per the allocation per vote head; and the accounting officer is liable to repayment or even imprisonment in case of misappropriation, so it was very difficult for the school heads to make decisions. Whenever there are problems with the FPE funds, "the headteacher is often implicated with theft of funds even when the headteacher lack knowledge and skills of accounting for FPE" another senior teacher said.

In response to the question on whether the headteacher have attended any training or workshop to get more knowledge and skills in financial management of FPE/PTA Funds, only a handful of teachers (6 out of 218) were affirmative and could not indicate the type of training the headteachers underwent. This clearly implied that the headteachers did not really do the training in financial management.

During one of the interviews with one of the PTA members, it emerged that some of the challenges faced in management of FPE and PTA funds were related to the bursars. This is what the respondent had to say.

In as far as fund wastage is concerned; it is not only the headteacher who is involved but other key players as well. For example, in our case, our accountant was caught by the auditors taking 30% of the money raised by PTA to his personal account and shared the money with the headteacher. The parents reported the case to the Ministry of Education District Education Secretary. Later we just heard that the teacher was demoted and transferred to another province (Interview: 22/10/2015).

This shows that the irregularities and challenges facing the FPE and PTA funds are not all external. Some of the challenges are school related. This agrees with Momanyi (2006) whose findings revealed that headteachers were not open with all stakeholders and therefore, the misuse of the FPE and PTA funds can easily go unnoticed by the other stakeholders. Construction of toilets was another major challenge which was mentioned by many of the headteachers during the interviews.

According to headteachers, the grant provided was inadequate and too small for the investment did not fit under any of the spending categories. Below is what one of the headteachers raised during the interviews

Although there is a FPE grant policy which cut across all the schools, it rarely followed up strictly. For example, in the case of our school, the FPE grant is usually inadequate and cannot allow us to meet the schools' needs. The irony is that rather than increasing the funds allocated to the school over the years to keep abreast with annual inflation, the grant had actually shrunk. As a result, schools' purchasing power has become eroded over time (Interview: 27/10/2015).

These qualitative findings show that the FPE and PTA funds allocated to the schools were inadequate. Similar findings were found out by Museba (2012) which showed that the budgetary allocation given to schools in the FPE and PTA funds was very meagre and its remittance erratic.

Additionally, the PTA members were concerned that most of the headteachers lacked accounting skills. Owing to this, one of the PTA members said that:

We hear cases related to accountability such as forging the receipts or an accountant capitalises on the ignorance of the headteachers due to lack of financial skills. Even if the accountant in a school has misappropriated FPE or PTA funds the headteacher is often implicated. The cases related to accountability are common especially in primary schools due to lack of regular monitoring and audit (Interview: 22/10/2015).

These findings show that majority of the headteachers were not conversant with accounting techniques thus providing a leeway for the school accountants to mess up the account records. This is in agreement with Balwanz et, al (2006) who asserted that capacity building of school management and the local communities is a critical element of the education programme.

Another challenge that emerged during the interviews with the PTA members was inadequate school resources. In one of the schools, all the three PTA members pointed out that resource were very inadequate thus affecting the implementation of the FPE effectively. Below is what one of them said.

The challenge often complained about by our headteacher is limited of free primary education fund and lack of teaching and learning resources. Sometimes our headteachers complained of lack of money to pay general workers and congested classrooms due to limited number of classes against huge population of pupils especially grades one to five (Interview: 23/10/2015).

This shows that the schools have limited resources to meet the needs of the learners adequately. This means that the management and implementation of the FPE is affected by the FPE funds. These findings echo the findings of Gari (2007) which showed that the headteachers faced challenges such as inadequate text books and reference books as well as inadequate instructional materials. However, the interviews also revealed that more than half of the PTA members were not willing to comment on any challenges faced by the headteachers. This shows that there exists a relationship revolving around fear between the headteacher and the PTA members. This is in harmony with Diang'ui (2008) who said that majority of the school committee members were illiterate hence can be dictated over by the headteacher.

### **Strategies to improve Headteachers' Effectiveness in the Management of FPE Funds**

Information on the strategies that should be used in order to improve the effectiveness of headteachers in managing FPE and PTA funds in primary schools were sought from headteachers, teachers, and PTA members. Data collected from teachers on the same were as summarised in Table 12.

**Table 10: Teachers' Responses on Strategies to Improve Management of FPE and PTA Funds**

n=218

f= frequency

<b>Strategies</b>	<b>( f )</b>	<b>%</b>
Headteachers should monitor the financial committee to adhere to financial guidelines	160	73.40
School bursar should be trained in accounts to help the effective financial management of funds	160	73.40
All headteachers should also be trained in basic skills of financial management	167	76.61
Deputy-heads and the headteacher should organise financial report meeting with stakeholders on quarterly basis to promote transparency	167	76.61

in utilisation of funds.

Ministry of education should organise workshops for financial committees in all schools in financial management skills.	12	5.51
Headteachers should encourage parental involvement in fundraising ventures and hold parents based discussions on topics relevant to school requirements	16	7.34
Financial committee and PTA members should be trained on cash book keeping, elementary balance sheet or record keeping.	160	73.40
Training and induction of public primary headteachers should be intensified in Kabwe District.	143	65.60

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From the results displayed in Table 12 guided the following discussions on the fourth research question on strategies to be employed in order to improve headteachers' effectiveness in the management of FPE and PTA Funds in Kabwe District. The teachers who suggested that headteachers should monitor the financial committee to adhere to financial management guidelines were 160 (73%) and those who felt that school bursar should be trained in accounts to help the effective financial management of funds were also 160 (73%). From the results those teachers who suggested that headteachers should be trained in basic skills of financial management and deputy-heads with the headteacher to be organising financial report meeting with stakeholders on quarterly basis to promote transparency in utilisation of funds had the highest number 167 (77%). On the same note: One teacher said that the "District Education Board Secretary (DEBS) should organise a comprehensive training at the district level for headteachers in basic accounting or book keeping and auditing skills.

The finding is in consisted with the observation by World bank (2006) that financial training management should be offered at Chalimbana college of school leadership and management as only few headteachers in rural areas benefited from training due to lack of funds. The 73% who indicated that financial committee and PTA members should be trained on cash book keeping, elementary balance sheet or record keeping, further suggested that the ministry of education should organise workshops for financial committees in all schools in financial management skills. If those who are handling finances are empowered issues of mismanaging of finances may be reduced, because they will be aware of the implications. Only then will free primary education will be effective because the will be value for money in expenditure.

Those involved in the financial committee never attended any workshop in financial management such as cash book keeping, elementary balance sheet or record keeping. The study found out that most of the teachers were not informed about the flow of FPE funds in school. The results denote from the recommendation of the World Bank (2015) that at the end of the academic year, the actual disbursement of the school grants at the DEBS level and actual grant disbursement dates should be also publicly available. All information can be distributed preferably via official notice through the

Ministry of Education, Science, Vocational Training, and Early Education (MESVTEE website), as well as formal notice to Provincial Educational office (PEO), DEBS, and schools via mail. This will reduce any potential leak-ages and increase accountability of school grants at DEBS and later to schools.

In order to address the identified challenges, 66.0% of respondents suggested that training and induction of public primary headteachers should be intensified in Kabwe District. It was further suggested that school financial committee members should also be subjected to some level of training on financial management and the entire management will improve financial management. This findings agrees with Filder (2002) who observed that school managers should possess skills in maintenance of accurate, efficient, timely and effective financial reporting; preparation of board papers; driving the annual and semi-annual reporting process; developing effective internal and financial controls; driving the budget process and management of bank accounts and business accounts and cash flows.

In order to make good financial reporting to support the institutional growth strategy, effective and seamless integration of financial and business operating systems and supervision and mentoring of staff, headteachers should acquire competencies, experience and skills through a Diploma, Degree or Advanced Degree in Finance and Business. Besides training, 76.5% of teacher respondents observed that school financial management committees should organise monthly meetings for the executive to reflect on school expenses. To address financial challenges, 72.6% suggested that school financial committee and PTA representatives especially the chairperson should be exposed to workshops or seminars on financial management. When interviewed on their level of education, most of the PTA especially parents from rural areas were found to be illiterate. Unfortunately, there is no policy in Zambia on who should be PTA and the level of academic qualifications.

The findings by both headteachers and teachers indicated that the headteachers requires possessing book keeping and accounting skills in order to prudently utilise and account for the funds under their custody. The researcher wanted to find out how the headteachers effectively manage finances in the implementation of free primary education in schools basing on the following roles: The headteachers were asked how often they plan meetings for effective management of FPE funds, evaluating and reviewing of the plans to secure progress and school improvement in their schools. Out of 30 headteachers three said planning is done whenever the funds are available and reviewed after expenditure while 27 said planning is done yearly and quarterly. These findings agree with an Institute of Public Analysis and Research (IPAR, 2008) recommendation that, desired levels of accountability as well as improvements in system performance in public schools can be achieved through improvement of financial management in the education sector. By holding annual sector conferences and meetings to review progress made in with regard to policy formulation and implementation, the resources are likely to be utilised well. On the question on how often planning meetings for effective management of FPE funds, evaluating and reviewing of plans to secure progress and school improvement in the school. According to the headteachers interviewed 100% pointed out that planning was done when funds were available. The headteachers pointed out that they coordinate school programmes, administrative functions and co-

curricular activities. Monitors and ensures efficient and economical utilisation of resources within the school. Monitoring financial records by headteachers is done at the end of each term.

All headteachers mentioned the supervision of all activities. Supervises personnel and attends to staff welfare in order to ensure enhanced performance, order, discipline and accountability in schools under the board and the management team in school. Attend to the student's welfare. Make sure that the necessary equipment and monetary resources by checking the storage room in ensuring that all learning and teaching materials are available for use. Only two said they regularly received and maintained accurate, up to date and reliable records for efficient management of schools within the school. Out of 30 headteachers 28 said there are always gaps in this area due to lack of management skills. Concerning the role of Information Dissemination, 29 headteachers said that they regularly communicates information to key players and stakeholders in order to facilitate effective decision making, communicate important matters to the staff and communicate important events taking place in the school to parents. The teachers indicated that they lacked information utilisation of the FPE funds or PTA funds in school. One headteacher pointed out that the information was only availed to the financial committee.

The study sought to find out what could be done to ensure proper management of FPE funds in schools. All the 30 headteachers in Kabwe District suggested the government to be training headteachers in the area of financial management so that they are effective in monitoring the financial committee in following the stipulated financial management guidelines from the government. However, 25 headteachers noted that they had not received the guidelines from the ministry. Therefore for effective use of the FPE funds as required in the guidelines, the headteachers needed to be provided with adequate competencies. Ninety teachers indicated that government financial management guidelines were going to be useful if headteachers were trained on how to use them.

The headteachers were asked on the financial management workshops or training attended since the inception of FPE. Twenty three headteachers indicated that they had not attended any course in financial management apart from two workshops which only covered one topic procurement guide lines. The knowledge gained from the workshops according to the respondents had helped in budgeting only. The challenges faced meant that the duration for training the headteachers on these areas were short as was indicated by some of the headteachers. Workshops were few and so the headteachers kept forgetting what they had been taught and that some of them were negative towards workshops in financial management as all the headteachers indicated that the training should be comprehensive at least for six months or one year.

Ideally, effective financial management calls for proper training on the following areas: financial management systems, planning school's activities, executing and reconciling records, definition and description of vote heads, explanation of documents and accounting records (Republic of Zambia 2005). This implies that the headteachers needed training on such topics. The heads of the primary schools, as accounting and supervising officers were fully responsible for all financial transactions of all of the

financial statements of the schools. They also look out for any irregularities in accounting, which in some cases was not deliberately or otherwise brought to the notice of the auditor.

Despite the fact that Zambia experienced rapid expansion of enrolment due to the FPE programme, the government should increase the funding through contributions of communities, co-operating partners and the private sector while at the same time adopt the progressive system where schools with poorer pupils and those from rural areas are funded more generously. This view was equally supported by one headteacher who pointed out that “Since the abolition of fees was intended to create equal education opportunities, the government should release state funds for poor schools especially in rural areas”. This in line with what Kattan (2006) stated that the cost of education can be a burden on the poor and may deter enrollments and learning. In Zambia, the funding gap manifests itself most in terms of quality indicators and disparities between districts and provinces (MoE, 2014).

## **Summary of Major Research Findings**

This study investigated the headteacher’s effectiveness in managing finances for the implementation of free primary education in Kabwe District in Zambia. Based on the study’s findings, the following summary is hereby presented in which a summary of every research question is provided.

The first research question looked at the adequacy of the FPE funds allocated to the primary schools. The study findings revealed that a majority of the schools (63%) did not receive the initial disbursed FPE funds and for those which received, got less than 3000ZK. According to the headteachers, the amounts allocated per school were not adequate and the government was blamed for being inconsistent and delays in the disbursements. A majority of schools never received the amounts which the government was supposed to allocate to each school per year in most cases and the funds were too little to meet school demands for the pupils. Although the headteachers were aware of the basic criterion for the distribution of the grant to schools, the allocation per pupil in each school was never followed.

The findings also revealed that a significant proportion of FPE funds allocations were at the discretion of district and provincial educational offices, hence the discrepancies in amounts disbursed to each school. The findings also show that the 15 years of concerted efforts of free and compulsory primary education, the allocation of FPE funds from the government per school still remains a huge challenge in Zambia due to rapid expansion of school enrolments. The key findings on this research question also show that the allocated amount the government of Zambia only considered the total number of pupils per school and did not use any particular formula per school that takes into account other factors such as the number of poor pupils per school, location of school, historical background, and funding in previous years. According to (World Bank, 2015), most primary schools headteachers if not all, do not know the amount of money per pupil and grants they are supposed to receive per year.

The second research question sought to examine the management of FPE and PTA funds in schools. Half of the teachers indicated that they were not involved in buying text books, and even planning for school equipment to secure progress and school improvement. Further, headteachers only

organised planning meetings when need arose and did not have any schedule of such meetings per term or year as required. Planning is a blue print for action which is supposed to be done to avoid waste of money and other resources. Failure to hold regular planning resulted to ineffectiveness and undirected to proper management of FPE and PTA funds in most schools in Zambia.

As far as the involvement of teachers in budgeting of schools requisites was concerned the findings revealed that only half of the teachers agreed that they met regularly with the school Board to discuss the school budget profile. During such meetings, the teachers were able to make necessary adjustments to procurement of school pencils, note-books, text-books and chinks as well as setting appropriate priorities for expenditure, allocate funds and ensure effective administrative control. However, the headteachers conceded that their job was to approve the budgets prepared by school financial committee headed by deputy head with senior-teachers, accounting officer, procurement officer and the stores officer.

In terms of record management, the findings show that a majority of the teachers (90%) were in agreement that headteachers ensured that classes were provided with a class attendance register and had individual timetables. However, only half of the teachers found the schools heads competent in managing cash books while the others concurred that they had no adequate knowledge in reconciling accurate records of FPE and PTA Funds in school. The findings are in line with what Musonda (2010) found that the FPE funds were not adequately managed by headteachers, a clear manifestation that most headteachers were not carrying out financial record management practices for the FPE as expected.

The findings also show that most of the teachers felt that their headteachers did not monitor properly the school income and expenditure, checked bank balance sheet to confirm the ending and beginning balance and resolved any problem to ensure that a full reconciliation is undertaken at least once per month. These findings clearly reveal a gloomy picture where headteachers did not effectively carry out activities related to monitoring and evaluation of the FPE/PTA funds. According to MOE (2006), headteachers need to develop an effective monitoring system to keep them informed at all times. The study also found out that a majority of the teachers conceded that their headteachers did not notify them of the final budget allocations of the FPE funds and that they did not adequately disseminate information about the FPE funds to the stakeholders.

The third research question sought to establish the challenges encountered by headteachers in the management of FPE and PTA funds. The research findings show that the headteachers encountered a host of challenges in the management of FPE and PTA funds. All the headteachers indicated that the FPE funds allocated to their respective schools were insufficient to meet the needs of the ever growing school enrolments of pupils. There was a general consensus among the headteachers that the amounts disbursed were not in tandem with the number of pupils per school as promised by the government.

The study also revealed that a majority of the headteachers (93%) mentioned lack of financial skills and illiteracy in Information Communication Technology (ICT) in storing information using the computer systems were a challenge to them as well as senior teachers in the proper management of FPE

and PTA funds. A majority of the headteachers were found to be experiencing a challenge of monitoring and supervision of financial records. This is also compounded by lack of proper financial management guidelines in most of the schools, a document that could be followed for proper budgeting and keeping track of financial transactions by headteachers and the school financial committees. The 1% headteachers said that they were guided by policy guidelines provided by Ministry of Education while majority 90% were not aware of such guidelines.

In an interview with the DEBs further the financial management guidelines were outlined as follows: A condition that there must be budgeting guiding what is intended to be done, and no withdrawal of school finances without minutes approving the same including signatures of the headteacher, financial committee officials and the stamp of the school by the headteacher. Giving priorities and incurring expenditure according to vote heads. To enhance financial use, accountability and curb misappropriation of finances in primary schools, the financial management guidelines requires that the school bursar and the financial committee to be thorough in accountability and follow the policy in order to avoid misappropriation; the head teacher being the accounting officer should advise the financial committee on using the funds as per the allocation per vote head; and the accounting officer is liable to repayment or even imprisonment in case of misappropriation.

Furthermore, the findings show that FPE funds had political strings attached and therefore most of the headteachers could not make proper decisions for fear of being implicated in the theft of FPE. The cases related to accountability were found to be common especially in primary schools due to lack of regular monitoring and audit. These findings show that majority of the headteachers were not conversant with accounting techniques, thus providing a leeway for the school accountants to mess up the account records. However, this could not be all true as MoE (2006) found out that some headteachers were not open with all stakeholders or creating fear between the headteachers and the PTA members. More than half of the PTA members were not willing to comment on any challenges faced by the headteachers. Additionally, in Zambia PTA are comprised of parents a majority of parents especially in rural areas just know how to read write. There are no clear guidelines from the Ministry of Education office regarding the composition qualifications of PTA. This is in line with Diang'ui (2008) who found out that a majority of the school committee members were illiterate hence could be dictated over by the headteachers.

The study sought to establish the strategies to improve headteachers effectiveness in the management of FPE funds. The findings revealed that one of the strategies mentioned by most of the headteachers was that the District Education Board Secretary (DEBS) should organise comprehensive training, at the district level, in basic accounting, book keeping and auditing skills for all headteachers, senior teachers, and PTA members. The government should organise financial management training courses and Management for all primary and secondary school teachers so that those handling finances are empowered to improve on effective management of school funds. This findings agrees with Filder (2002) who observed that school managers should possess skills in maintenance of accurate, efficient,

timely and effective financial reporting; preparation of board papers; driving the annual and semi-annual reporting process; developing effective internal and financial controls; driving the budget process and management of bank accounts and business accounts and cash flows.

The study also revealed that good financial reporting is required to support institutional growth strategy, effective and seamless integration of financial, business operating systems, supervision and mentoring of staff, headteachers and PTA members. Besides training, a majority of the teacher respondents observed that school financial management committees should organise monthly meetings for the executive to reflect on school expenses. In 2008, the Institute of Public Analysis and Research (IPAR) recommends that desired levels of accountability as well as improvements in system performance in public schools can be achieved through improvement of financial management in the education sector. By holding annual sector conferences and meetings to review progress made in with regard to policy formulation and implementation, the resources are likely to be utilised well.

Finally, other strategies suggested by a majority of the participants were that the headteachers should monitor the financial committee to adhere to financial guidelines. In addition, the school bursars should be trained in accounts to help the headteachers in effective financial management of funds. Deputy-heads and the headteachers should learn to organise financial report meeting with stakeholders on quarterly basis to promote transparency in utilisation of funds. Likewise, the Ministry of Education should organise training workshops for all stakeholders in all schools to improve the school financial management in Kabwe District as well as in all other districts in Zambia.

## Conclusion

From the study findings, the researcher concluded that: The free primary education funds are inadequate and their disbursement is faced with inconsistencies in disbursement to the respective schools by the government. Distribution criterion for the FPE funds was based on the number of pupils enrolled in a given school. However, the headteachers did not know the amount allocated per pupil. Concerning the management of FPE and PTA funds by headteachers in schools, the researcher concluded that most of the teachers were not involved in the financial planning of FPE/PTA funds. Furthermore, 80% of the teachers indicated that they were not involved in the planning for school equipment, maintenance, or even in the reviewing of the plans to secure progress and school improvement.

The researcher also concludes that the management of FPE/PTA funds by headteachers is below average. Although the finance committee is responsible for budgeting FPE funds which is approved by the headteacher. However, the responsibility of the headteacher in management of funds is to ensure that the school bursar or the financial committee manages FPE/PTA funds in school in the best interest of learners. The headteacher is also held responsible for monitoring the income and expenditure in relation to the budget; reporting irregularities to the financial committee/school bursar. Determining the accuracy of the financial records and ensuring timorous settlement of all expenses incurred by the school.

Headteachers faced challenges in managing free primary education fund; that the workshops provided to headteachers were not adequate for effective management of free primary education funds and headteachers needed more training to manage the free primary education funds. Majority of primary headteachers and the financial committee members are not trained in financial management. Financial management guidelines awareness was found to be limited among headteachers and financial committee members in primary schools in Kabwe District. Most of the headteachers were found to be ineffective in management of school finances because they delegated the responsibility to the financial committee. Headteachers lack the basic accounting skills to enable them effectively manage or monitor the FPE funds allocated to their schools. They also showed difficulties in carrying out monitoring and evaluation related activities in as far as management of FPE funds was concerned.

The headteacher remains the chief accountant in each school even though the finance committee was responsible for the day to day planning and budgeting processes for the needs of the school both before and after funding. However, all activities such as linkages with other schools for effective management of FPE funds were coordinated by the headteacher. The headteachers carry out supervision in their respective schools as expected. Time tabling and attendance register are among the key classroom management practices that the headteachers used in their schools. The headteachers demonstrated effectiveness in holding regular meetings with various stakeholders on the management of FPE funds. However, there is no adequate information flow as far as FPE funds are concerned. This is despite the fact that headteachers are organising workshops for teachers. Workshop attendance is minimal.

Teachers lack current information about the management of FPE and PTA funds. This notwithstanding, teachers indicated that financial management in their schools is satisfactory. Effective management of FPE funds is faced with several challenges. Some of these include; literacy in Information and Communication Technology leading to loss of important knowledge, irregularities arising internal environment such as loss of funds and inadequacy of the funds and their inability to meet all school needs hence inadequate school resources. The major findings that contributed to financial mismanagement included; lack financial training, weak internal control mechanisms, irregular auditing, and lack of qualified bursars. From the study it can be concluded that all forms of mismanagement and misappropriation were as a result of stakeholders who did not understand their roles or ignored their roles. From the study it therefore emerged the need for financial training for all stakeholders involved in financial management directly and indirectly.

It can also be concluded that, there were strategies suggested by the participants for example, the headteachers should monitor the financial committee to adhere to financial guidelines. Deputy-heads and the headteachers should learn to organise financial report meeting with stakeholders on quarterly basis to promote transparency in utilisation of funds. The Ministry of Education should organise training workshops for all stakeholders in all schools to improve the school financial management in Kabwe District as well as in all other districts in Zambia.

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## APPENDICES

### APPENDIX I:

#### LETTER OF INTRODUCTION FOR CONSENT OF PARTICIPANTS

The Catholic University of Eastern Africa

P.O. Box 6217-00200

Nairobi

Dear Respondent

I am a Ph.D student in the department of Education Administration and Planning at the Catholic University of Eastern Africa in Nairobi, Kenya. I am conducting a study on '*the headteachers effectiveness in the implementation of free primary education in public schools in Kabwe district of Zambia*'. I am requesting you to participate in the study by filling a questionnaire. Your participation in this study is completely voluntary and your identity and privacy will be protected as required by law and research ethics. Kindly assist me by answering these questions as honestly and precisely as possible.

Thank you.

Yours Sincerely,



**Astridah Musonda**

**Student CUEA**

## APPENDIX II:

### LETTER OF CONSENT AND INTERVIEW GUIDE FOR HEADTEACHERS, DEBS, DESO AND PTA MEMBERS (CHAIRPERSON, VICE AND TREASURERS).

#### Introduction

I am a Ph.D student in the department of Education Administration and Planning at the Catholic University of Eastern Africa in Nairobi, Kenya. I am conducting a study on '*the headteachers effectiveness in the implementation of free primary education in public schools in Kabwe district of Zambia*'. The purpose of this interview is to seek information from you as the headteacher. Thus, you have been selected to participate in this study. Your participation in this study is completely voluntary and your identity and privacy will be protected as required by law and research ethics. Kindly assist me by answering these questions as honestly and precisely as possible. I will be delighted if you kindly sign an informed consent letter provided to enable us proceed and make this research a success.

Our interview will be guided by the following:

*Your informed consent* is sought and your willingness to participate follows your freedom in giving information for this study.

*Anonymity* of your name will be kept and matters discussed will be used only for research.

*Confidentiality* in all your information provided will be kept.

Gender \_\_\_\_\_ Date \_\_\_\_\_ Time \_\_\_\_\_

#### Consent Declaration

I have read and understood the above information and the procedures pertaining to this interview for research purposes. I also understand that by signing this consent letter, I have consented to participate in this study and I am willing to provide information required voluntarily.

---

Signature

---

Date

## APPENDIX III:QUESTIONNAIRE FOR TEACHERS

### Introduction

I am a Ph.D student in the department of Education Administration and Planning at the Catholic University of Eastern Africa in Nairobi, Kenya. I am conducting a study on ‘*the headteachers effectiveness in the implementation of free primary education in public schools in Kabwe district of Zambia*’. I am requesting you to participate in the study by filling a questionnaire. Your participation in this study is completely voluntary and your identity and privacy will be protected as required by law and research ethics. Kindly assist me by answering these questions as honestly and precisely as possible.

Thank you for accepting to be part of this study.

### Instructions

- (a) Do not write your name in this questionnaire.
- (b) Place a tick (✓) on the appropriate choice which you think is the answer.
- (c) Where given a blank space, fill in using your own words giving as much detail as you can.

### Section A: Demographic Information

1. Sex: Male [ ] Female [ ]
2. **Academic qualifications**
3. School certificate [ ]  
Zambia general certificate of Education (GCE) [ ]  
Advanced level ‘A’ level [ ]
4. What is your highest professional qualification?  
Diploma certificate [ ]  
Bachelor of Education [ ]  
Masters of Education [ ]
5. For how many years have you taught in this school?

.....

**SECTION B: Headteachers' roles in the effective management of finances in the Implementation of FPE in schools**

Please tick (√) in the space that corresponds to your level of agreement to each of the statements presented. Use the following key; Strongly Agree = 5, Agree = 4, Undecided = 3, Disagree = 2, and Strongly Disagree = 1 (such that 1 is the lowest score and 5 is the highest score).

<b>Likert items</b>	SA	A	U	D	D
<b>Planning</b>					
<ul style="list-style-type: none"> <li>• My headteacher involves me in planning of programmes and activities for efficient development and delivery of FPE/PTA funds</li> </ul>					
<ul style="list-style-type: none"> <li>• I participate in planning meetings for effective management of FPE/PTA funds, evaluating and reviewing of the plans to secure progress and school improvement</li> </ul>					
<ul style="list-style-type: none"> <li>• I participate in planning for equipment and running cost of maintenance</li> </ul>					
<ul style="list-style-type: none"> <li>• The headteacher consults senior teachers in decision making about his work and financial management of FPE in school</li> </ul>					
<b>Coordinating</b>					
<ul style="list-style-type: none"> <li>• Effectively and efficiently co-ordinate all activities in school such as fund-raising ventures, staff meetings, and PTA meetings among others.</li> </ul>					
<ul style="list-style-type: none"> <li>• Encourages team work both among the teaching staff and non-teaching staff</li> </ul>					
<ul style="list-style-type: none"> <li>• Coordinating linkages with other schools in effective implementation of FPE</li> </ul>					
<b>Supervision</b>					
<ul style="list-style-type: none"> <li>• The headteacher come to my class to check physically the numbers of pupils attending classes every day or collects the class register to find out those who have dropped from school</li> </ul>					

<ul style="list-style-type: none"> <li>Sometimes enter class to observe teachers teaching</li> </ul>					
<ul style="list-style-type: none"> <li>Check schemes to ensure the right topics are taught in all classes</li> </ul>					
<ul style="list-style-type: none"> <li>Check lesson plans</li> </ul>					
<p><b>Budgeting</b></p> <ul style="list-style-type: none"> <li>Meet regularly with the school Board to discuss the budget profile and to make any necessary adjustments</li> </ul>					
<ul style="list-style-type: none"> <li>I participate in budgeting for school requisites such as pencils, note-books, text-books and chalks.</li> </ul>					
<ul style="list-style-type: none"> <li>Set appropriate priorities for expenditure, allocate funds and ensure effective administrative control</li> </ul>					
<p><b>Record management</b></p> <ul style="list-style-type: none"> <li>Encourages teachers to keep pupils progress records</li> </ul>					
<ul style="list-style-type: none"> <li>Provide class register for each class</li> </ul>					
<ul style="list-style-type: none"> <li>Ensures all classes have individual time table</li> </ul>					
<ul style="list-style-type: none"> <li>Ensures maintenance of accurate records of FPE and PTA Funds in school</li> </ul>					
<ul style="list-style-type: none"> <li>Headteacher competent in managing cash books</li> </ul>					
<ul style="list-style-type: none"> <li>Headteacher adequate knowledge on planning school's activities, executing and reconciling records</li> </ul>					
<ul style="list-style-type: none"> <li>Availability of FPE/PTA meeting records</li> </ul>					
<p><b>Monitoring and Evaluation</b></p> <ul style="list-style-type: none"> <li>Ensure that resourcing and staffing are dedicated to ensuring the highest standards of achievement for all pupils</li> </ul>					
<ul style="list-style-type: none"> <li>Manage, monitor and review the range, quality, quantity and usage of all available resources in order to improve pupils' achievements, ensure efficiency and secure value for money</li> </ul>					
<ul style="list-style-type: none"> <li>Monitor and evaluate the utilisation of resources such as FPE/PTA funds,</li> </ul>					

text-books, library, chairs among others					
<ul style="list-style-type: none"> <li>Monitoring of income and expenditure against the agreed budget</li> </ul>					
<ul style="list-style-type: none"> <li>Check bank balance sheet to confirm the ending and beginning balance</li> </ul>					
<ul style="list-style-type: none"> <li>Monitor staff absteesim</li> </ul>					
<ul style="list-style-type: none"> <li>Monitor all accounting procedures and resolve any problems, including: ordering, processing and payment for all goods and services provided to the school</li> </ul>					
<ul style="list-style-type: none"> <li>Operation of all bank accounts, ensuring that a full reconciliation is undertaken at least once per month.</li> </ul>					
<p style="text-align: center;"><b>Information Dissemination</b></p> <ul style="list-style-type: none"> <li>Headteachers effectiveness in holding regular meetings with stakeholders on managing FPE funds</li> </ul>					
<ul style="list-style-type: none"> <li>Headteachers' visionary leadership and the ability to communicate the vision of management of FPE funds to staff</li> </ul>					
<ul style="list-style-type: none"> <li>Final budget allocation of FPE funds to school notified to the teachers</li> </ul>					
<ul style="list-style-type: none"> <li>Teachers briefed on changes relating to accountability measures of FPE funds</li> </ul>					
<p style="text-align: center;"><b>Organising</b></p> <ul style="list-style-type: none"> <li>Organise and encourages teachers to attend educational workshops and seminars</li> </ul>					
<ul style="list-style-type: none"> <li>Headteachers organise workshops for teachers in financial management and leadership skills.</li> </ul>					

## SECTION C: Management of FPE Funds

1. Indicate people whom you think should manage FPE and PTA funds in your school?

### FPE Funds

a) Headteachers [ ]

b) Senior teachers [ ]

c) Trained Accountants [ ]

Others.....

### 2. PTA Fund

a) PTA member [ ]

b) Headteachers [ ]

c) Senior teachers [ ]

d) Trained Accountants [ ]

Others

.....

.....

3. a) In your own judgment, how do you rate financial management in your school?

i. Excellent [ ]

ii. Very good [ ]

iii. Satisfactory [ ]

iv. Below average [ ]

v. Poor [ ]

vi. Very poor [ ]

4. Give sources of funds for your school?

i. Government funds [ ]

ii. Fundraising ventures [ ]

iii. Give examples of fundraising ventures

.....

5. What are the roles of the headteacher in regard with budgeting for resources needed for school and to account for receipt and keep up to date records?

.....  
.....  
.....  
.....

6. Explain the measures the school has put in place to prevent future loss or misappropriation of funds.

7. What competencies are needed by primary school headteachers to manage effectively FPE funds?

.....  
.....  
.....

8. What do you think should be the duration of training headteachers in financial management?

.....  
.....  
.....

9. At which level should this training programme commence and what aspects should be covered?

.....  
.....

10. Explain how financial management can be improved in public primary school?

.....  
.....

**SECTION C: Adequacy and availability of funds**

11. How is the adequacy of FPE funds from the government to school for effective implementation of the policy? Explain further

.....  
.....  
.....

**SECTION D: Challenges headteachers face in managing finances of FPE in primary school?**

12. What challenges do your headteachers face in managing finances of FPE in primary schools?

.....  
.....

**SECTION E: Strategies to be employed in improving headteachers' effectiveness in managing finances.**

14. Suggest ways in which the financial management skills for headteachers can be improved.

.....  
.....  
.....

Thanks in advance for your cooperation

## APPENDIX IV: IN-DEPTH INTERVIEW GUIDE FOR HEADTEACHERS

Date \_\_\_\_\_

### SECTION A

1. Sex:      Female [ ]    Male [ ]
2. Academic qualification  
    Diploma in Education      [ ]  
    Bachelor of Education      [ ]  
    Masters in Education      [ ]
3. How long have you served as a headteacher?

### SECTION B: The adequacy of FPE/PTA Funds in Schools

4. (a) How much FPE are allocated to your school for effective implementation of FPE from the year 2010 to 2015?  
(b) How much is allocated per pupil in your school?  
(c) In your own judgment, how can you rate government allocation of FPE funds to school?  
    Adequate            [ ]  
    Inadequate        [ ]  
(d) If your answer is no give suggestion on how the situation can be improved

### SECTION C: Management of FPE Funds

#### Planning for the management of FPE and PTA Funds

5. How often do you plan meeting for effective management of funds, evaluating and reviewing the plans to secure progress and school improvement in your school?

#### Organising

6. How often do you organise FPE financial meetings with stakeholders?
7. What aspects of financial management tasks did you cover in your training?

#### b) Budgeting of school Needs Activities

8. Who are involved in the budgeting of the requirements of the school needs?

## **Coordinating**

9. What activities do you coordinate in school?
10. What kind of activities do you delegate to the teachers?

## **Monitoring and Evaluation**

How often do you monitor and evaluate efficient, effective and economical utilisation of resources within the school?

## **Supervision**

11. What kind of activities do you often supervise?

## **Record management**

12. What type of financial records do you monitor?

## **Information Dissemination**

13. How effective and efficiency is the communication system in your school in facilitating effectiveness in decision making on financial management with education stakeholders?
14. List the type of financial management courses you have attended since you were appointed as school head and explain briefly how the training has helped you to be effective in managing the school funds?
15. What are the procedures you follow before making any major financial decision in the school?
16. How do you account for money in your school?
17. What measures have been put in place to prevent misappropriation of funds in school?
18. How do you raise extra income and run the school in times when the grant is not sent?
19. What challenges do you encounter in managing FPE and PTA funds in your schools?
20. What suggestions can you give for headteachers effective management of finances in the implementation of FPE in your schools?

Thanks in advance for your cooperation

## APPENDIX V: IN-DEPTH INTERVIEW GUIDE FOR PARENTS TEACHERS ASSOCIATION: CHAIRPERSON, VICE-CHAIRPERSON AND THE TREASURER.

Date \_\_\_\_\_

### SECTION A

1. Sex:       Chairperson   Female [ ] Male [ ]  
          Vice       Female [ ] Male [ ]  
          Treasurer   Female [ ] Male [ ]
2. Academic qualification  
    School certificate                   [ ]  
    GCE certificate                    [ ]  
    Diploma in Education            [ ]
3. What is your profession?  
    Farmer ( ) Teacher ( ) house wife ( ) Business person ( )  
    Others (specify).....
4. For how many years have you served as a PTA member?.....

### SECTION B: Adequacy of FPE and PTA funds in schools

5. a). In your opinion do think the budget allocated to FPE is adequate?  
    Yes [ ] No [ ]  
    If yes/ no
- b). Give four suggestions on what can be done for the government to improve the situation  
    in the disbursement of FPE funds.
  - i. ....
  - ii. ....
  - iii. ....
  - iv. ....

6. What type of fundraising ventures do you embark on to raise additional funds as PTA members in your school?

.....  
.....

**SECTION C: Management of FPE and PTA funds**

7. What role do the headteachers play in ensuring effective management of FPE and PTA funds in the implementation of FPE policy?

.....  
.....

8. To what extent are the PTA members contributing finances in the effective implementation of FPE in Kabwe District?

.....

..... What type of financial management skills do headteachers required to before they are appointed as headteachers? Explain further

.....

..... State any four problems related accountability of FPE funds in your school if there is any

.....

..... What are the qualifications needed for one to be elected or appointed to the school PTA committee.

.....

.....

9. What are the functions of the school PTA committee in relation to effective implementation of FPE in your school?

.....  
.....  
.....

Give rules and regulations which guide the operations of the PTA committee?

.....  
.....  
.....

**Section D: Challenges encountered by headteachers in financial management of FPE funds in schools**

10. What are the challenges facing the headteachers in financial management responsibility in the school? .....

11. In your own opinion, how can financial management be improved in primary schools?  
.....  
.....  
.....

**Section E: Strategies to be employed in improving headteachers' effectiveness in managing finances**

12. State the major strategies that can be employed by headteachers' for effective management of funds in the implementation of FPE programme in Kabwe District?

.....  
.....  
.....

Thank you for your cooperation

## APPENDIX VI: INTERVIEW GUIDE FOR DISTRICT EDUCATION BOARD SECRETARIAT/DISTRICT EDUCATION STANDARDS OFFICER

Date \_\_\_\_\_

### SECTION A

1. Sex: Female  Male
2. Academic qualification:
  - Diploma in Education
  - Bachelor of Education
  - Masters in Education

### SECTION B: Interview Questions

1. a. How much money is allocated to FPE in your District?  
.....  
.....
- b. How can you rate government allocation FPE funds to schools  
Adequate or inadequate for effective implementation of the policy  
.....  
.....
- b. To what extent PTA funds raised in schools helps to supplement school requirements  
in school when FPE funds are inadequate?  
Explain further .....  
To what extent are headteachers prepared to manage FPE funds?  
.....  
.....
2. Rate the competencies needed for effective management of FPE fund in primary schools.  
a .Average ( ) Good ( ) Very good ( ) excellent ( )
3. What financial management skills are headteachers required to possess before they are appointed as  
headteachers?
  - i. Record keeping
  - ii. Bank reconciliation

iii. Book-keeping [ ]

4. What does the financial guideline say about financial use, accountability and misappropriation in public primary schools?

.....  
.....

5. Has the ministry of education put in place any measures to prevent loss or misappropriation FPE funds in schools?

.....  
.....

6. What are some of the challenges encountered by in management of FPE and PTA funds in schools?

.....  
.....

7. In your opinion, how can the challenges hinder the headteachers' effectiveness in managing FPE funds in the implementation of the policy?

.....  
.....  
.....

8. What measures do you think can be put in place to improve the effectiveness of headteachers in managing finances in the implementation of FPE in public schools in Kabwe district?

.....  
.....

Thank you for your cooperation

## APPENDIX VII: DOCUMENT ANALYSIS GUIDE

Date: \_\_\_\_\_

Type of Document	Non-existent	Available for H/teachers	Date and purpose of the document	Proper management of records	Up-dated records	Total no. of headteacher and teachers trained in financial management	Types of training and duration
<b>A.</b> FPE policy guidelines from MoE							
<b>B.</b> Staff Training and Developing Policy							
<b>C.</b> PTA meetings minutes							
<b>D.</b> Records of the in-service courses attended by headteachers							
<b>E.</b> Financial Records: cash book/receipt book							

## APPENDIX VIII: RELIABILITY TEST RESULTS FOR THE QUESTIONNAIRES PLANNING

### Case Processing Summary

		N	%
Cases	Valid	2	100.0
	Excluded <sup>a</sup>	0	.0
	Total	218	100.0

a. Listwise deletion based on all variables in the procedure.

### Reliability Statistics

Cronbach's Alpha	N of Items
.768	4

### Coordination

### Case Processing Summary

		N	%
Cases	Valid	216	99.1
	Excluded <sup>a</sup>	2	.9
	Total	218	100.0

a. Listwise deletion based on all variables in the procedure.

### Reliability Statistics

Cronbach's Alpha	N of Items
.748	3

## Supervision

### Case Processing Summary

		N	%
Cases	Valid	217	99.5
	Excluded <sup>a</sup>	1	.5
	Total	218	100.0

a. Listwise deletion based on all variables in the procedure.

### Reliability Statistics

Cronbach's Alpha	N of Items
.837	4

## Budgeting

### Case Processing Summary

		N	%
Cases	Valid	217	99.5
	Excluded <sup>a</sup>	1	.5
	Total	218	100.0

a. Listwise deletion based on all variables in the procedure.

### Reliability Statistics

Cronbach's Alpha	N of Items
.781	3

## Record management

### Case Processing Summary

		N	%
Cases	Valid	210	96.3
	Excluded <sup>a</sup>	8	3.7
	Total	218	100.0

a. Listwise deletion based on all variables in the procedure.

### Reliability Statistics

Cronbach's Alpha	N of Items
.842	7

## Monitoring and Evaluation

### Case Processing Summary

		N	%
Cases	Valid	214	98.2
	Excluded <sup>a</sup>	4	1.8
	Total	218	100.0

a. Listwise deletion based on all variables in the procedure.

### Reliability Statistics

Cronbach's Alpha	N of Items
.867	8

## Information Dissemination

### Case Processing Summary

		N	%
Cases	Valid	218	100.0
	Excluded <sup>a</sup>	0	.0
	Total	218	100.0

### Reliability Statistics

Cronbach's Alpha	N of Items
.838	4

### Overall Reliability

### Reliability Statistics

Cronbach's Alpha	N of Items
.944	36

## APPENDIX IX: INTRODUCTORY LETTER FROM CUEA



### THE CATHOLIC UNIVERSITY OF EASTERN AFRICA

#### Faculty of Education

##### Department of Educational Administration and Planning

Date: 24<sup>th</sup> September, 2015

To Whom It May Concern

**Ref: Musonda Astridah M (Sr) : PhD ED/1023563**

I am writing to introduce to you **Musonda Astridah (Sr)** who is a final year PhD student at the Catholic University of Eastern Africa, Nairobi - Kenya; and to request you to assist her to accomplish her academic research requirements.

Musonda's PhD Degree specialization is Educational Administration and Planning. She has completed all course work requirements for this programme. However, every student in the programme is required to conduct research and write a report/thesis submitted during the final years of studies.

Accordingly, Musonda's proposal for research has been approved. She will conduct research on the following topic:

***"Headteachers' effectiveness in managing finances in the implementation of free primary education in schools in Kabwe District Zambia."***

Thanking you in advance for any assistance you will offer to Musonda.

Sincerely,

**Dr. Marcella Momanyi**  
**Head of Department**  
**Educational Administration and Planning**



APPENDIX X: INTRODUCTION LETTER FROM MINISTRY OF EDUCATION (ZAMBIA)

All Correspondence should be addressed to  
the District Education Board Secretary – Kabwe District  
Tel/fax: 05 – 224702/01



In reply please quote

No.....

DEBSK/

REPUBLIC OF ZAMBIA  
MINISTRY OF EDUCATION,  
SCIENCE, VOCATIONAL TRAINING AND EARLY EDUCATION  
DISTRICT EDUCATION BOARD  
P.O BOX 80423  
KABWE

October 12, 2015

The Headteachers  
Primary Schools  
KABWE

RE: STUDENT - MUSONDA ASTRIDAH M. (SR): PhD ED/1023563

This serves to introduce to you Musonda Astridah (Sr) who is a final year PhD student at the Catholic University of Eastern Africa, Nairobi - Kenya. In her programme, she is required to conduct research and write a report/thesis submitted during the final years of studies.

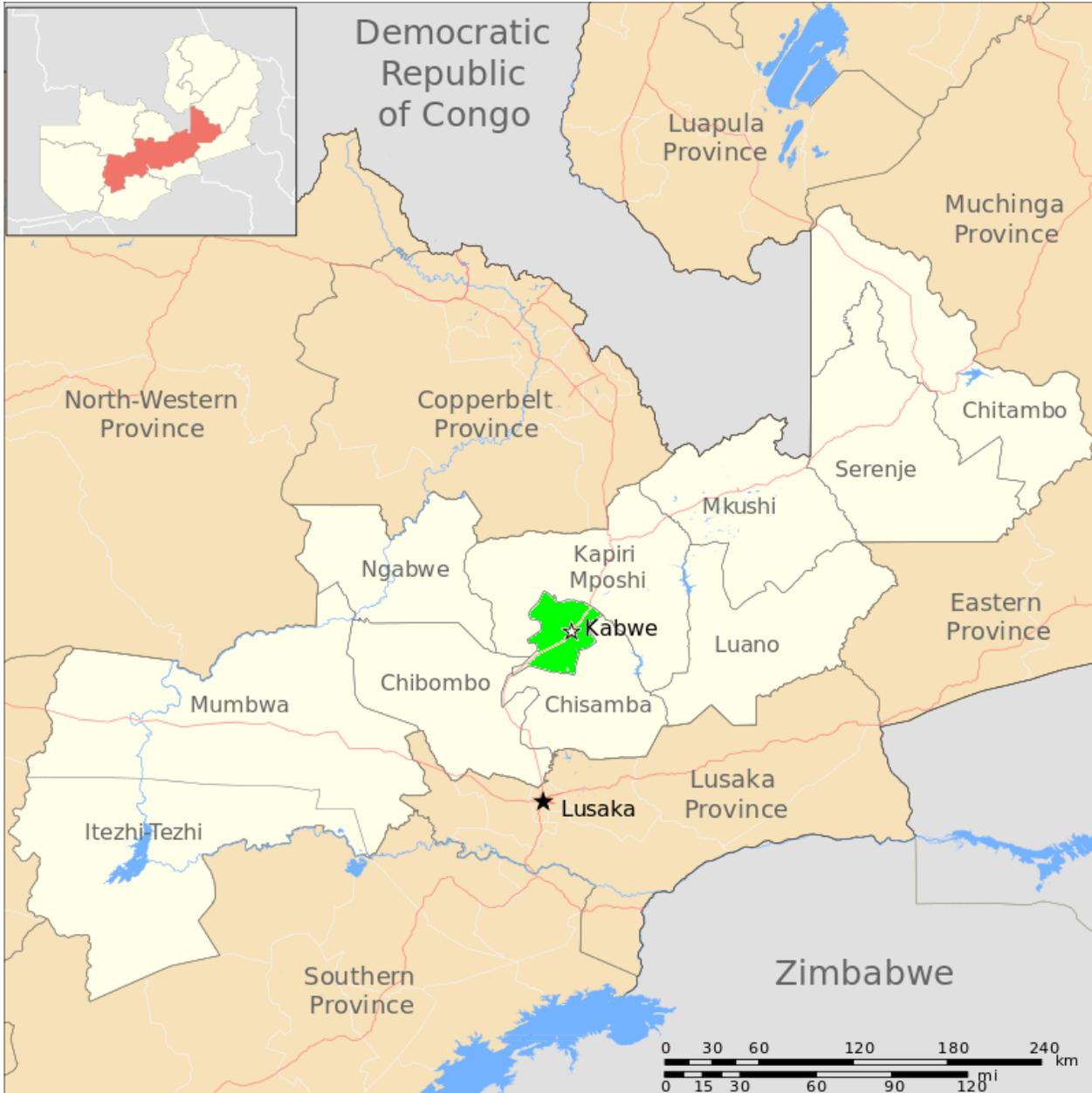
Receive the officer and assist her accordingly.

A handwritten signature in black ink, appearing to be 'E.M. Ngonga'.

E.M. Ngonga  
A/DISTRICT EDUCATION STANDARDS OFFICER  
For/DISTRICT EDUCATION BOARD SECRETARY  
KABWE DISTRICT

/amm\*...

APPENDIX XI: MAP OF ZAMBIA SHOWING THE AREA OF KABWE DISTRICT



SOURCE: Survey of Zambia (2016)

Key:

 Kabwe District