

**ALLOCATION, MANAGEMENT AND UTILIZATION OF
GOVERNMENT FUNDING AT KAOMA SECONDARY
SCHOOL OF WESTERN PROVINCE, ZAMBIA**

By

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*A dissertation submitted to the University of Zambia in partial fulfillment of the
requirements for the award of the degree of Master of Education in Education
and Development*

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LUSAKA

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AUTHOR'S DECLARATION

I, Manuel Siampule do solemnly hereby declare that this dissertation is the result of my own work and that it has not been previously presented for a degree at the University of Zambia or any other university.

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CERTIFICATE OF APPROVAL

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ABSTRACT

This study looked at the allocation, management and utilization of government funding at Kaoma Secondary School (KSS) of Western province in Zambia. The study assumed that there was inadequate allocation, poor management and utilization of government funding at KSS. Government funding to education and KSS in particular has been poor and hardly responded to the rising demands. There has been little investment to SSE in Zambia which resulted into stagnated development thereby reduced student numbers and slightly over 55 000 students graduate every year from SS with O-level certificates. The purpose of the study was to investigate allocation, management and utilization of government funding at KSS of Western province in Zambia. The study objectives were; to establish how government funds was allocated at KSS, to assess the management of government funds designated for KSS, and to determine how government allocation at KSS was utilized.

A single case design of qualitative approach was engaged as the methodology so as to generate in-depth knowledge to the study. The study engaged forty-five participants (45) who were purposively sampled; 5 accountants, 1 planner, 1 PEO, 1 DEBs, 1 head-teacher, 1 deputy head-teacher, 1 procurement officer, 1 records officer, 1 bursar, 7 HODs, 8 teachers, 2 parents and 15 pupils. Data collected through interview discussions, focus group discussions and document analysis was categorized and emerging themes were analyzed.

Key findings revealed that government funding criteria engaged to fund KSS was insufficient to mitigate pupil's needs and school budget requirements to result in increased access, enhanced education quality and development at KSS. The researcher found that administration at KSS was not transparent and accountable to other stakeholders, and the administration was not inclusive in the management of government funds. Findings revealed a lengthy procedural requirements in the utilization of government funding. Furthermore, the utilization of government funding was secretive. It was also revealed that there was inadequate supervision and monitoring by qualified government auditors.

The study concluded that there were challenges in the allocation, management and utilization of government funding at KSS to result into increased access, improved educational quality and overall development. It was recommended that there should be increased and consistent government funding at KSS. Government should engage a more pupil needs based criteria to fund KSS unlike the enrolment approached it had been using. KSS administration and management should engage in more transparent, effective and accountable approaches in the management of government funds. Government policies and procedures should reduce rigidities in the utilization of government funding.

DEDICATION

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ABBREVIATIONS AND ACRONYMS

GDP	Gross Domestic Product
SS	Secondary School
SSE	Secondary School Education
MoE	Ministry of Education
MESVTEE	Ministry of Education, Science, Vocational Training and Early Education
MoGE	Ministry of General Education
GRZ	Government of the Republic of Zambia
SADC	Southern Africa Development Community
UNZA	The University of Zambia
ZICA	Zambia Institute of Chartered Accountants
PTA	Parent Teacher Association
KSS	Kaoma Secondary School
EFA	Education for All
PS	Primary School
RDC	Recurrent Department Charges
MDG	Millennium Development Goals
CCE	Chipata College of Education
MoEST	Ministry of Education Science and Technology
BoGs	Board of Governors
Ofsted	Office for Standards in Education, Children's Services and Skills
OECD	Organization for Economic Cooperation and Development

HoD	Head of Department
OBB	Output Based Budget
DDACC	Direct Debting and Direct Crediting
AGM	Annual General Meeting
LPO	Local Purchase Order
FBE	Free Basic Education
BSSIP	Basic Educational Sub-Sector Investment Programmes
MoFNP	Ministry of Finance and National Planning
DEBs	District Education Board Secretary
PEO	Provincial Education Officer
GETFund	Ghana Education Trust Fund
IMF	International Monetary Fund
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNDP	United Nations Development Programme
ZMK	Zambian Kwacha
PRSP	Poverty Reduction Strategy Paper
ESPER	Education Sector Public Expenditure Review
SRS	School Resource Standard
UNIP	United National Independence Party
MMD	Movement for Multiparty Democracy
FNDP	Fifth National Development Plan
SNDP	Sixth National Development Plan
AGM	Annual General Meeting

CHAPTER ONE

INTRODUCTION

Overview

This chapter presents an introduction to the study on the allocation, management and utilization of government funding at Kaoma Secondary School (KSS) of Western province in Zambia. In this chapter the researcher outlined the background to the study. Thereafter, the chapter presents out; the statement of the problem, purpose of the study, objectives of the study, research questions, significance of the study, delimitation, limitations and operational definition of terms. At the end of the chapter, a summary is provided.

1.1 Background

The colonial masters that ruled Northern Rhodesia (Zambia) did not consider educating an African as a priority. Colonial masters believed that the largest groups of the population in Zambia needed basic literacy as a primary social equity and therefore funding to Secondary School Education (SSE) was a bleeding ground for political opposition and urban protests (Bloom, Canning and Chan, 2006). Missionaries in Africa were applauded for their influence in funding education of the blacks as they established schools in their stations in various parts of Northern Rhodesia. Shantayanan, Monga and Zongo (2011) stated that it was not until the era of mission expansion in the 19th century and acceptance of the scientific belief that Africans were human and therefore had souls to be saved and practical abilities and intellects to develop that more persistent efforts to educate blacks was considered.

Funding to Secondary School Education (SSE) in Zambia after independence followed the humanism ideologies implemented by the United National Independence Party (UNIP) headed by Kenneth Kaunda. The Zambian government in its education policy document the “Educational Reforms: Proposals and Recommendations of 1977” endeavored to “continually allocate an ever increasing amount of funds to capital and recurrent cost to education” (Ministry of Education-MoE, 1977:84). The Republic of the Government of Zambia took huge responsibility of financing education through the UNIP party manifesto of 1973 to fund and provide free education. The main

aim of the government was to fund and provide an accelerated expansion of educational facilities at all levels in Zambia (Mwanakatwe, 1974, Nsama, 2008).

Kelly (1991) asserted that over the entire period of 1970-1985, the education sector accounted for an average of 5.1 per cent of the GDP, the share being higher during the first half of the period (5.6 per cent across 1970-1977) than during the second half (an average of 4.9 per cent across 1978-85). This share in budgetary allocation to the education sector showed some signs of government serious commitment to education though the effort was dismissed as funding later declined in the following years as a result of low copper prices on the international market which hugely affected education development. Chaampita (2010: 2) stated that;

“funding to Secondary Schools (SS) has been declining, especially between 1990 and 2001 during recession and economic restructuring, and comparatively to other Sub Sahara African countries Zambia ranked lowly in education sector’s share of GNP; in 1992, 2.7% of GNP was devoted to education compared to countries in the region around Zambia who devoted at least 6% of GNP to education”.

However, due to the demographic growth and other socioeconomic constraints, the Zambian government like many other African governments have been unable to adequately develop SSE (Kambwili, 2010). MoE (2010) indicated that Education financing has been poor and hardly responded to the rising demands, in 2002 the government allocated 2.1% of GDP a low level in comparison to other developing countries like Kenya, Uganda and neighboring Malawi where the average expenditure to Education was 5.3% of GDP. Majgaard and Mingat (2012) further attributed that the introduction of the Free Basic Education Policy in 2002 increased Primary Education completion rate and resulted into high population which consequently increased pressure on Secondary School Education. The Movement for Multiparty Democracy (MMD) regime under Chiluba took a liberalized approach to governance (Whitworth, 2013). This brought about a shared approach to SSE financing. Nevertheless, major investment in education remained the responsibility of the government.

Beyani (2013) acknowledged that there has been little investment to SSE, and the stagnation in development has drastically reduced student numbers and slightly over 55 000 students graduate every year from SS with O-level certificates. With education as the torch bearer for national development, and considering that the large part of Zambia's population constitutes the youth age which comprises three quarters of the SSE, there is need to consider increasing the number of SS graduates so as to mitigate the much desired human resource. The 2010 census of population and housing indicated that Zambia's population stood at approximately 13.1 million with growth projected at 2.8 per cent per annum; 60.5 per cent (7,923,289) were in rural areas and 45.4 per cent of the population were of the SSE age group (MESVTEE, 2014). Therefore, increasing enrolment and providing quality educational services to this population is of strategic importance if the country is to meet the required human resource given that SSE is the entry point to the world of work and higher education.

The SSE sub-sector has been neglected in the last few years due to the poor economic situation in the country and the increased allocation of government funding to the Primary Sub-Sector. The Jomtien World Conference on Education For All (EFA) of 1990 reaffirmed by the Dakar World Education Forum on 'Education for All' (EFA) in 2000, were some of the forums at which SSE was neglected as they pronounce an emphatic advocacy only for primary education as a driver of social welfare. Literature from MESVTEE (2013) indicated that out of the 683 secondary schools secondary schools in the country 440 were government, 82 grant-aided, 112 private and 49 community/unknown. However, recent statistics indicated that as a result of primary education advocacy, little funds were committed to secondary school education development. The total number of secondary schools slight increased to "832 of which 664 were government/grant aided and 168 were private/community/church" (MESVTEE, 2015: 22). In the year 2015 on the other hand, the total number of primary schools was 8804 against 832 secondary schools. Given the rising demand and rapid social demography in most Zambian societies, SSE in majority government Schools was faced with rising challenges of underdevelopment, access and quality.

The government through MoE from 2005/6 began to improve access to secondary education (SS) by increasing budget commitments and addressing access as a priority. To add on to this argument, Nsameng and Tchombe (2011) postulated that quality of education needed improved funding to

the education sector. However, anecdotal data indicate that Kaoma district, despite the large population of SS going age, has witnessed underdevelopment and poor education quality in as far as SSE was concerned. Nevertheless, the Fifth National Development Plan (FNDP) reassured (MoE, 2008). The government through FNDP (2008-2010) indicated developmental activities for SSE through improved funding to the education sector which would have spillover benefits to SSE across the country.

Despite government developmental plan to the education sector as indicated in the FNDP, by the period of the Sixth National Development Plan (SNDP 2011-2015), which reviewed the progress of the previous plan, most of the developmental activities undertaken were not completed as per schedule. “In order to increase access at high school level, the plan was to construct a total of 100 high schools. However, only 47 were completed which translated into 564 classrooms” (Republic of Zambia, 2011: 91). In Kaoma district however, not only that developmental projects for SSE were not finished but were not in existence at Kaoma Secondary School of Kaoma district.

Commitment to increase funding to SSE should be a reality if government was to meet needs and plans of Vision 2030, which aims to make Zambia a middle-income country. Chaampita (2010) observed that Zambia has witnessed stagnation and reversal in the initial gains it attained to improve education in earlier post-independence days hence today, there was an increasing demand for more SSE to match the needs of the growing Zambian population.

Through analysis of local and international literature it was revealed that among the countries whose data was available, the republic of the government of Zambia had an average contribution to education in terms GDP expenditure in the year 2014.

Table 1.1: Zambia’s Expenditure to Education Compared with other Southern African Countries as percentage of GDP.

Country	Year	Government Expenditure to Education as % of GDP
Malawi	2014	7. 7
South Africa	2014	6. 0
Mozambique	2014	6. 6
Madagascar	2014	2. 1
Rwanda	2014	5. 0
Zambia	2014	5. 2

Source: MESVTEE (2015), World Bank (2016: 37)

The 2016 Budget Speech by the Minister of Finance and National Planning (MoFNP) indicated a “K9.1 billion allocation to the MoGE of the total National Budget” (MoFNP, 9th October, 2015: 18). Of the total allocation to MoGE, K1.0 billion was allocated for infrastructure development, K217.8 million for the recruitment of 5,000 teachers, K35.6 million for the rolling out of the School Feeding Programme and K311 million was allocated towards the implementation of the Student Loan Scheme for University students. Table 1. 1 above illustrate that in 2014 among countries like Malawi, Mozambique and South Africa which were among the highest contributors to education, Zambia competed favorably. Nevertheless, in the 2016 budget Zambian government expenditure to education represented 17. 2% allocation to the sector. This was a sharp decline in comparison to the 2015 government budgetary allocation which represented 20.20% government allocation to the MoGE of the National Budget. Despite improved allocation commitment, government funding at Kaoma Secondary School did not result into relevant development to enhance education quality and improve access. Hence there was need to generate relevant knowledge on how government funding was allocated, managed and utilized at Kaoma Secondary School of Kaoma district in

Western province in Zambia. Relevant knowledge about how government funding was allocated, managed and utilized at Kaoma Secondary School could provide sufficient response to, despite continued government funding, there was still poor access, low education quality and under development at the institution.

1.2 Statement of the problem

This research looked at allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district; Western province, Zambia. Chaampita (2010) stated that in Zambia, consumers of primary school education enjoyed free education and enrolments shot up while secondary school education expansion remained relatively unchanged, consequently significant numbers of pupils got pushed-out of the secondary school educational system after Grade nine (9) examinations. Beyani (2013) indicated that secondary school education has been stagnant in growth. Regardless of the stagnant and relative unchanged growth at secondary school education which resulted in poor education quality, poor access and under development at secondary schools, the government of Zambia has continued to fund secondary school education. Despite government continued funding to secondary school education, in terms of allocation, management and utilization at Kaoma Secondary School of Kaoma district in Western province in Zambia, government funding has not brought about increased access, enhanced education quality and relevant development at the institution. Therefore, this study sought to investigate how government funding was allocated, managed and utilized at Kaoma Secondary School of Kaoma district, Western province in Zambia so as to result into increased access, enhanced education quality and overall development at.

1.3 Purpose of the study

The purpose of this study was to investigate allocation, management and utilization of government funding at Kaoma Secondary School of Western in Zambia.

1.4 Research Objectives

The objectives that this study sought to achieve were;

1. to establish how government funds were allocated to Kaoma Secondary School of Western province in Zambia.
2. to assess the management of government funding designated for Kaoma Secondary School of Western province in Zambia.
3. to determine how Kaoma Secondary School of Western province in Zambia utilized government funding.

1.5 Research Questions

The research was guided by the following research questions;

1. How was government funding allocated to Kaoma Secondary School of Western province in Zambia?
2. How were government funds designated for Kaoma Secondary School of Western province in Zambia managed?
3. How was the utilization of government funding at Kaoma Secondary School of Western province in Zambia?

1.6 Significance of the study

After reviewing of relevant local and international literature, it was evident that there has not been enough research conducted on the topic. Hence, the findings of this research may be of great use to MoGE and Government of the Republic of Zambia to consider engaging a more pupil needs based funding criteria at Kaoma Secondary School so as to mitigate school budget requirements as well as pupil's needs. The findings of the study may be used at Kaoma Secondary School to improve accountability and transparency in the management and utilization of government funds. The study may also be useful in that it may improve monitoring and supervision in the handling of government funds. Furthermore, the study may be of great relevance in improving participation of all stakeholders in financial management and utilization of government funds at Kaoma

Secondary School. Also the study may be helpful in widening and contribution to the body of knowledge on the on-going debate on government funding by different education and development scholars locally and internationally.

1.7 Delimitation of the study

The study was conducted at Kaoma Secondary School of Western Province in Zambia. Kaoma Secondary School was targeted as a result of increased financial challenges experienced at the School contributing to underdevelopment, poor education quality and access despite being the oldest and biggest government secondary school in the district.

1.8 Limitations of the study

The study implored a case study design of qualitative approach and focused on allocation, management and utilization of government funding at Kaoma Secondary School of Western province in Zambia. Therefore, the findings of this study may not be generalized to other secondary schools in the district, province or across the country. The study was limited due to the fact that it relied purely on a qualitative methodology. The study was also limited in that it only focused on one secondary school.

1.9 Operational definition of terms

Access	The capacity a pupil to enroll and participate in SSE at Kaoma Secondary School in Western province in Zambia.
Accountability	Responsibility of school administration to other stakeholders in the management and utilization of government funding.
Allocation	The system of diving expenses and incomes among various education sectors.

Development	The efficient and effective provision of quality services aimed at improving standard of something.
Disbursement	The payment of government funds to Kaoma Secondary School and other end users.
Efficiency	The use of government funds without wastage at Kaoma Secondary School of Kaoma district in Western province in Zambia.
Funding	Zambian government provision of financial resources usually in the form of money for Secondary School education at Kaoma Secondary School.
Management	The act or skill of controlling and making decisions on government financial resources at Kaoma Secondary School of Kaoma district in Western province in Zambia.
Monitoring	Ensuring proper conduct in handling of government finances at Kaoma Secondary School of Kaoma district.
Policy	The guiding principle in the allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia.
Quality	This is the excellent and highest standard of education a student at Kaoma Secondary School can achieve.
Secondary-School Education	School education of grades 8-12.
Stakeholder	Interested individuals; MoGE, PEO, DEBS, parents, teachers, Kaoma Secondary School administration and pupils.
Supervision	To watch over government funds and to ensure that it is are used correctly at Kaoma Secondary School.

Transparency

Acting openly in the management and use of government funds at Kaoma Secondary School for everyone to see.

Utilization

To put government financial resources to use at Kaoma Secondary School in Western province in Zambia.

1. 10 Summary

Chapter one provided an introduction of the study on allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia. It went further to outline the background of funding to secondary school education. The statement of the problem, purpose of the study, objectives of the study, research questions and significance of the study, delimitation, limitation and operational definitions of the study were also discussed. The next chapter presents the theoretical and conceptual framework that guided the study. It further reviews literature relevant to the study.

CHAPTER TWO

LITERATURE REVIEW

Overview

The previous chapter introduced this study on the allocation, management and utilization of government funding at Kaoma Secondary School of Western province in Zambia. The chapter discussed the introduction to the study. Chapter two focuses on the theoretical and conceptual underpinnings of this study. It as well reviews local and international literature relevant to this study. Studies related to the allocation of government financial resources to secondary school education were reviewed. Also literature related to the management and utilization of government funding for secondary school education were reviewed so as to provide sufficient in-depth knowledge about the topic under study.

2.1 Theoretical Framework

This study was guided by the Quasi-Public Goods Theory.

Quasi-Public Good Theory

Samuelson is usually credited as one of the economists to have great influence on the theory of quasi-public goods. In the study ‘The Pure Theory of Public Expenditure’, Samuelson defined a public good, or as it was referred to in the document ‘collective consumption good’ as a good which all individuals enjoy in common, and that an individual's consumption of such a good lead to no subtraction of another individual's consumption of the same good. The theory of quasi-public good as indicated by Samuelson (1954) postulated that pure public goods have two unique characteristics of non-excludability and non-rivalry in consumption. Simply defined, a public good is often a good that is both non-rivalrous and non-excludable in consumption. In this study, secondary school education at Kaoma Secondary School was considered a public good of which government had the responsibility to provide the commodity.

Furthermore, public goods contrast with private goods because public goods are non-excludable and non-rivalrous in consumption while private goods are sold to those who can afford to pay the

market price. Public goods can include fresh air, knowledge, public infrastructure, national security, education, common language(s), flood control systems, light-houses, and street lighting. The theory of quasi-public goods is derived from an economic perspective however, it was used to guide the study. Demsetz (1970) stated that the opposite of a public good is a private good, which does not possess the properties of non-rivalry and non-excludable. A loaf of bread, for example, is a private good; its owner can exclude others from using it. Zambia is a signatory to the 1990 Jomtien Conference, 2000 Dakar Conference and Millennium Development Goals (MDGs) that place huge emphasis on access and quality education provision. It is therefore imperative that the allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia did not prevent and exclude potential beneficiaries of Secondary School education.

The theory of quasi-public good realize that the market price excludes and is rivalry to some consumers. The World Bank (2001) stated that markets do not work well for the poor people because of the physical isolation and failure of private market. Therefore, it is the mandate of government to provide public policy to allocate sufficient funding, effective management and efficient utilization of government funding at Kaoma Secondary School. This would in turn increase access, enhance education quality and foster development thereby increasing opportunities for potential participants of secondary school education at Kaoma Secondary School. In the case of market failures, as a case in Kaoma district were the private sector has not invested in secondary school education, citizens are left with only the state to provide secondary education services. Therefore, allocation, management and utilization of government funding at Kaoma Secondary School should ensure that potential beneficiaries of secondary school education at Kaoma Secondary School of Kaoma district in Western province in Zambia are not substituted or prevented from enjoying the commodity.

The public good property of non-rivalry ensures that the provision of the good for an individual entails a provision of the same good to another. Additionally, the property of non-rivalry underscores that inter-citizen consumption is mutually exclusive and that the consumption by one citizen of the public good should not affect the consumption level of any other citizen (McNutt, 1999).

The non-rivalrous property holds when the use of a unit of the good by one consumer does not diminish the benefit from another consumer using the same unit of the good. In this vain, government funding at Kaoma Secondary School should ensure that legible participants of secondary school education consume the commodity without allocation, management and utilization of government funding at the institution substituting or preventing potential them.

It follows therefore, that the theory of quasi-public goods advocates for jointness in consumption of education. Non-rivalrous implies that the opportunity cost of the marginal user is zero. A radio broadcast is a good alternative example of non-rivalrous property of a public good. One person listening to the radio broadcast does not diminish the ability of another to benefit from the same broadcast and it stands that this research looked at secondary school education at Kaoma Secondary School in line with a radio broadcast. On the other hand, the non-excludability characteristic of a public good ensures that an individual cannot exclude another individual from securing the benefits of the public good. Coase (1974) pointed out that the market is not the only mechanism through which goods and services are provided in a modern economy.

Apart from Education, other practical examples of non-excludable goods are air and water (Samuelson, 1954). McNutt (1999) alluded that a light-house signal was classic example of a pure public good, were the provision is both non-rival and non-excludable. Secondary education in this study was considered as a public good as indicated in the Government Policy of 1977 with reassurance in the 1996 National Policy document on education that, it is the responsibility of government to provide education to all citizens at all education levels. Therefore, this study argue that government funding at Kaoma Secondary School should be non-rivalry and non-excludable to the consumers of this education.

2.2 Conceptual framework of the study

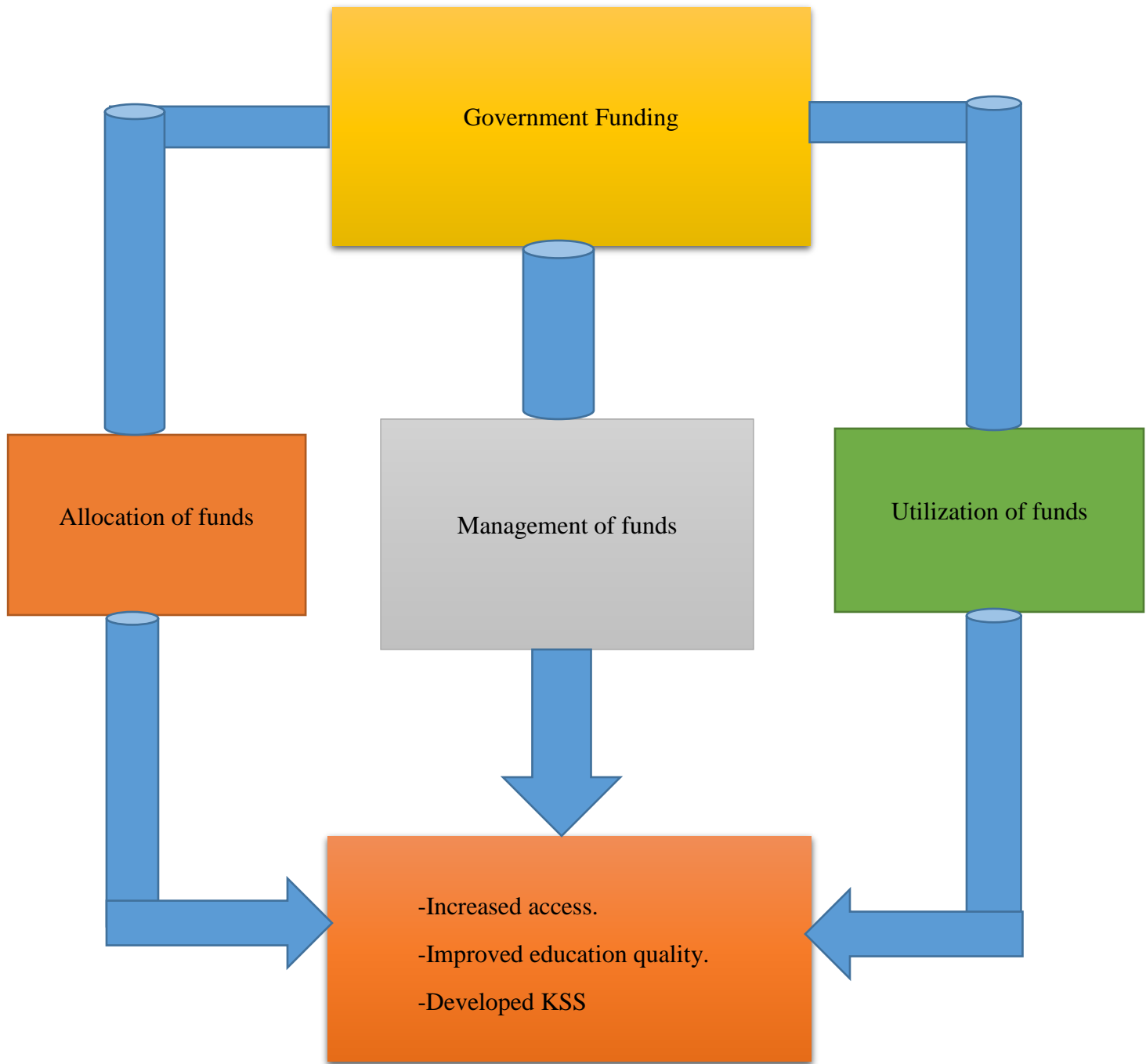
A conceptual framework was used to help focus on the variables in the study. The dependent variable of the study was; government funding Kaoma secondary school. The independent variables were; allocation, management and utilization of government funds at Kaoma Secondary School. The variables were perceived to be the opportunities and challenges Kaoma Secondary

School was bound to have in the process of addressing access, quality and development of education service delivery.

Brains et al (2011) stated that a conceptual framework is an abstract representation of a study and attempts to connect and organize the research goals. The education sector for the past decades heavily invested in primary education which it perceived to possess huge potential to eradicate poverty and bring about national development at the expense of secondary education, however, recent efforts have witnessed increased financing to the sector (MoE, 2010). Nevertheless, in regard to access, quality and development, the impact of the increased government funding to secondary education at Kaoma Secondary School of Kaoma district in Western province in Zambia remain a mere pronouncement.

The government of Zambia is the main custodian in the financing of secondary school education at Kaoma Secondary School of Kaoma district in Western province in Zambia. Government has continued to fulfill its obligation however government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia has not realized into increased access, enhanced education quality and development at the institution. This study considered government funding at Kaoma Secondary School as the dependent variable while allocation, management and utilisation as the independent variables. The assumption of the study highlighted in figure 2.1 was that adequate government allocation to Kaoma Secondary School coupled with effective management and efficient utilisation should result into development which would increase access and enhanced education quality. Adequate government allocation, effective management and efficient utilisation of government funding at Kaoma Secondary School would make available sufficient funds for the institution to engage in developmental activities. This would in turn allow Kaoma Secondary School to embark on construction of infrastructure which would increase access and improve teacher-pupil ratio. Also the school could purchase enough teaching and learning materials like books thereby reducing pupil-book ratio.

Figure: 2.1: Conceptual Framework.



2.3 Allocation of Government funding

Kambwili (2010) conducted a study in Kabwe on Kabwe high schools and the findings of the study revealed that school administrators among the studied high schools complained that government funding was poor and not enough to run schools effectively. It was revealed that government funding was insufficient especially after the Sector Fund was phased out. The findings indicated that the Recurrent Department Charges (RDC) did not come in time, was not allocated in full and kept reducing each month. Additionally, the study found that the RDC was not enough and was only used to pay electricity and water bills, teacher's subsistence allowance, sports and sports affiliations. Further the findings revealed that High Schools in Kabwe highly depended on the PTA money but was quick to regret that it was also inadequate. Kambwili's study explained that collection of PTA funds was very difficult because of the areas in which the Schools were located. It revealed that money came in bits and by the end of the year half of the pupils would have not paid and that made it difficult to run the School effectively.

However, the study did not provide sufficient evidence on government financing because its main focus was on the education structure among Kabwe high schools but the information provided on effective running of the Schools in relation to government funding was relevant to this study. The findings on government funding clearly outlined the context among Kabwe High Schools and could not be transferred to reflect government funding at Kaoma Secondary School. Kambwili used a survey design to guide the research which could not be adequate and effective for this study, hence this study implored the single case study.

Beyani (2013) did a study on Zambia effective delivery of Public Education Services and the findings revealed that allocation to education decline during the early 1990s. The study further postulated that as a result of the Poverty Reduction Strategy Paper (PRSP) and subsequent policy interventions, the sector saw increased allocation, and since 2000 the education budget has been growing. The research indicated that in 2008 the budget for education was 17% of the government budget, rising to 18.2% in 2009 and 25% in 2010. In GDP terms, the study stated that there was increased government funding to Education and training from 3.2% in 2002 to 3.6% in 2006 and 3.8% in 2009. However, the study indicated that the funding level was much lower than the average government expenditure on education in three comparator countries; Kenya, Uganda and Malawi

expenditure to Education was 5.3% of GDP. Additionally, comparator countries devoted at least 25% of their domestic discretionary budgets to education, compared to Zambia's 20%.

Beyani found that government allocated a fixed grant to Secondary Schools. In that study, Secondary Schools like Mungwi in the Northern Province received a grant of ZMK10 million per month and Kambule in Western province received about ZMK15 million a month payment. The study went on to indicate that the grants allocated to the Secondary Schools were too irregular. Unfortunately, the non-released funds were not held in balance to be paid over later in the year. Furthermore, it was found that funding to secondary school education was classified into rule based and discretionary kind of allocations. Government allocation (Grant) to each Secondary School depended on the type of the school, and it was allocated regardless of the needs of pupils in the school.

Buckingham (2014) conducted a study in Australia on School funding on Budget. The study revealed that school funding was a significant component of government expenditure and that government played a major role in the delivery of education. Buckingham found that government expenditure on Primary and Secondary School Education was represented by 7.4% of all government expenditure in 2011–12. The study outlined that government allocation to Schools had risen faster than student numbers over several decades. Increased expenditure were driven by an expanding teacher force, higher teacher salaries and rising infrastructure particularly new technology.

The study stated that demands for increased government funding for school education were a persistent feature of the public debate on policy. The study revealed that from 1987-88 to 2011-12 general government expenditure on Primary and Secondary more than doubled in real terms. The general government expenditure on Primary and Secondary education in 2011-12 was between \$38.8 billion and \$47.1 billion. In the decade from 2002-2003 to 2011-12 per student funding in Australia grew by 19%. Furthermore, Buckingham's study revealed that the new Australian coalition government elected in 2013, as a result of the Gonski review which led to a six-year Better Schools Policy implemented in the Australian Education Act retained the funding model although it was called Student First Funding Model. The Student First Funding Model used student data to determine overall funding to every individual school. Funding entitlements were

based on a National Schooling Resource Standard (SRS) for each student with extra funding (loadings) allocated according to student socioeconomic, disability, indigenous, English proficiency, school size and location needs. Buckingham (2014) found that as percentage of GDP, government expenditure to schools around 1987-88 and 2011-12 was between 2.5% and 3.2%. It was estimated that government expenditure to schools might constitute 3.4% of GDP by 2025. The study also indicated that government expenditure on schools increased by 26% in real terms in the decade of 2011-12 and as a result of the implementation of the Student First Funding Model, over the next four years further increases were anticipated.

Magara (2009) researched on the Financing of Public Universities and concentrated on strategic direction for Makerere University in Uganda. The study found that government implored a block allocation model in the funding of Makerere University. It went further to indicate that at the University level decision making was decentralized such that money was allocated in blocks in which operating units decided what line item to fund. However, Magara stated that the model lacked coordination of services in the university, duplication, shifting of costs to other units was among other challenges. The study went on to indicate that block allocations made it difficult for the institution to allocate resources in accordance with institution and unit's priorities, activities and functions.

Magara's study also highlighted funding models in England, India and Germany. The study revealed that the Indian funding model included government funding, student fees, philanthropy, industrial and sale of publication to realize finances for education. England on the other hand allocated funds to education through block and tuition fees. Unlike Makerere University, in England, according to the study block grants were largely determined by formulas. Magara (2009) further established that the allocation model in Germany was such that, government allocated funds based on what the education institutions requested. Magara revealed that budgetary allocation based on institution requests from government improved the portion committed to the institution thereby improving educational quality and access at the institution. Magara's study adopted a qualitative approach to research. Data collection was heavily dependent on document analysis of both published and unpublished articles and journals regarding higher education in general and Makerere University in particular. Data was also collected through author participation

in specific meetings and workshops discussing Makerere University funding. Makerere University was engaged as the study site and population.

However, this study used a single case study of qualitative approach to research in which interview schedules, focus group discussions and document analysis was engaged to collect data. Unlike Magara's study site and population, our study engaged Kaoma Secondary School as the study site and population. The qualitative approach engaged in Magara's study could not be used in this study because it could not bring out desired findings given the complexity of financing information in both private and public educational institutions in particular Secondary Schools according to some literature reviewed. Magara's study was relevant to this study because it provided insight knowledge about how the block funding at Makerere University was appropriated. It was also relevant because it provided a variety of funding models that the Zambian government could implore to improve funding at Kaoma Secondary School of Kaoma district in Western province in Zambia.

Data collection in Magara's study was too restrictive due to the use of one instrument of data collection hence, creating a chance of omitting some relevant data that could be captured through interview schedules or focus group discussions. Data collected through various data collection instruments could have had enriched the findings because the researcher would have had the opportunity to interact direct with the emotions and feelings of the participants about the topic. Also, collecting data through various instruments could have had enhanced validity and reliability of the findings through triangulation.

2.3.1 Zambian Government Allocation to Education 2010-2016

The strong emphasis on basic education since 1996 caused a major negligence of government expenditure to Secondary School Education. The UNDP (2011) realizes that the share of public expenditures allocated to Secondary School Education fell significantly during the late 1990s forcing high schools to become increasingly financially autonomous.

Table 2.2: Percentage of Government Allocation to Education Sector 2010 to 2016

Year	Government Allocation to Education as Percentage of National Budget
2010	19.9%
2011	18.6%
2012	17.5%
2013	17.5%
2014	20.0%
2015	20.20%
2016	17.2%

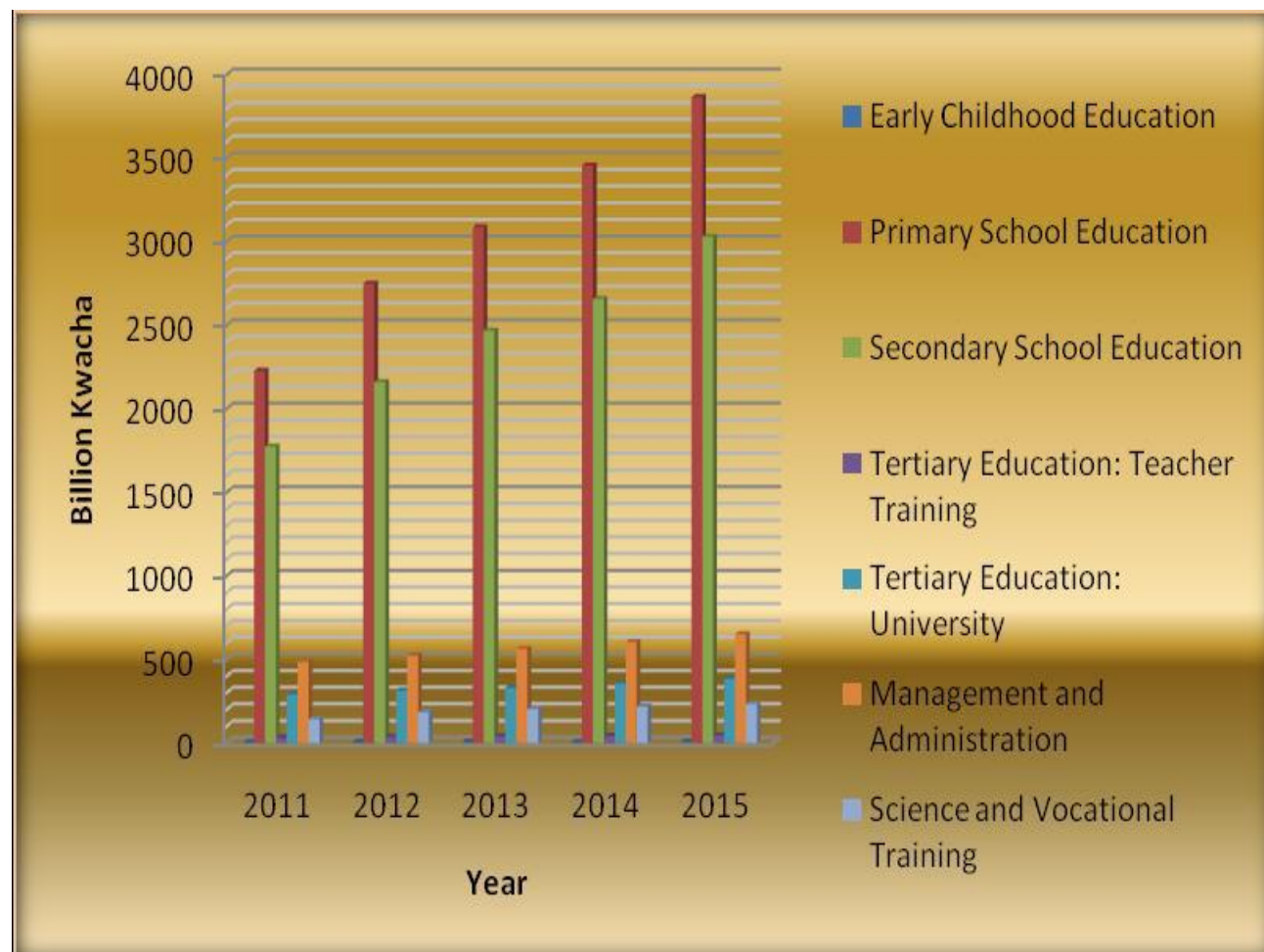
Source: MoFNP Budget Speeches, 2010, 2011, 2013, 2014, 2015, 2016

Despite the stagnant development at SSE, allocations in terms of National budget percentage for 2014 and 2015 show improved and encouraging allocation statistics to the education sector amid competing demands from other national development sectors. However, recent National budget expenditure on education was worrying considering budgetary allocation to the sector from comparative countries like Kenya, Uganda and Malawi with percentage of National budget allocation around 25%. Allocation to education in Zambia was still low compared to countries like

Mozambique, Seychelles, Kenya, Uganda and Malawi with expenditure to the education sector relatively above 5% of GDP (UNESCO, 2011). Poor allocation of funds to the education sector subsequently SSE, has effects on the sub-sector's ability to develop and meet intended goals and objectives of providing a middle-class workforce in line with vision 2030.

In Zambia, as observed in table 2.1 the government disbursement to education stagnated between 17 and 20 per cent of institutional budgets from 2010 to 2016. The funding level remained almost the same for three years, from 2011, 2012 and 2016, and 2014 to 2015 at around 17.5 and 20 percent respectively without regard to major inflation and depreciation of the local currency. Teferra (2013) stated that as of January 2010 one US dollar was equivalent to more than 4,000 Zambian Kwacha; in 2012, one dollar was slightly over 5,000 Kwacha. The requirements for education institutions in the country are usually higher than what is estimated based on the expected revenue the government generated in a given fiscal year. The importance of educating as many Zambians as possible, need not to be over emphasized because it was a universal phenomenon that human capital has direct effect on state's economy and quality of life (Nsama, 2008). Therefore, Zambia as a developing country should consider allocating a big portion of National budgetary expenditure to education in turn SSE as the sub-sector prepares individuals for work and instill values that enhance quality of life. Most importantly it equips pupils with skills relevant for higher education which is a requirement in the global knowledge based economy.

Fig 2.2: Projected Government Allocation to Education Sub-Sectors 2011-2015.



Source: MESVTEE (2014:133).

Figure 2.2 indicate that in terms of financial resource allocation from 2011 to 2015, the Primary education sub-sector like was the case in past years was planned to receive an estimated average of 67% of the total recurrent expenditure resources with Secondary School Education allocation expected to be 20%, and allocation to Tertiary Education was planned at 10% of the Education sector expenditure. Primary education was estimated to receive a large share of the Education sector budgetary allocation as compared to secondary school education signifying continued poor allocation to the sub-sector. Nevertheless, in the same period in percentage terms, Secondary School Education was targeted to take up the largest share of capital expenditure resources (MESVTEE, 2014). This was mainly because of the many years of neglect occasioned on the sub-sector due to the over prioritization of primary or basic education by both Government and

Cooperating Partners but the allocation was insufficient to eradicate the challenges of quality, underdevelopment and access faced by the sub-sector.

Despite the desire by the Zambian government in the Fifth National Development Plan (FNDP) to increase capital expenditure on Secondary School Education, the funds allocated were sought to be insufficient because Kaoma Secondary School did not benefit from the allocation. This was witnessed by the lack of major projects undertaken as a result of capital expenditure. This claim was evident in the Sixth National Development Plan (SNDP) which indicated that from the intended 100 Secondary schools to be constructed, only a few were completed and that the majority had in-completed structures whereas in some areas, constructions were yet to begin (Government of the Republic of Zambia, 2011).

2. 4 Management of Government Funding

Tembo (2014) conducted a study on financial and administrative investment examining sources, institutional budgets and outcomes at Chipata College of Education (CCE). The study considered investigating the qualification for individuals entrusted with financial resources at CCE. The study revealed that the accountants employed were qualified but lamented that most school administrators did not have the sufficient financial management competence. The study revealed that failure for the accountants to account for funds received by the institution was not because of academic qualification among accountants but other reasons among them security.

The study ascertained that at CCE, there was need for individuals entrusted with financial resources to change their minds sets toward public funds and also that there was need to change policies that govern the management of finances at the college which made it difficult for members of the public and other stakeholders from engaging in management of funds at the college. The study indicated that financial controllers at CCE lacked transparency and there was poor record keeping which implied that they were not only inefficient but also concealing information that might implicate them. It was further revealed that management of financial resources at CCE was inefficient, not transparent and poorly accounted for. The study attributed inefficiency, poor transparency and accountability to individuals engaged in financial resource management's failure

to account for funds received by the college and also that financial statements were not reflecting the actual financial status of the college. The study went on to ascertain that there was poor accountability at CCE because individuals entrusted to manage financial resources failed to avail full financial statements. Furthermore, the study revealed that the number of staff in the accounts department was insufficient and that the accountants could not adequately carry out their responsibilities because they were committed with studies to upgrade their qualifications.

Tembo's study implored the qualitative and quantitative approaches as the methodologies to guide the research. The methodology engaged, collected data using the questionnaires, semi-structured interviews and document analysis. The study engaged Chipata district for the study site and CCE and some Primary Schools from Chipata district for the study population. This study however engaged a qualitative approach of single case study design as the methodology to guide the study in which Kaoma district and Kaoma Secondary School were the study area and population respectively. The findings of Tembo's study could not be generalized to the findings of this study given that difference in the study site and study participants. However, Tembo's study was relevant to this study because it brought out important knowledge on financial management in education institutions which was an area of focus in this study.

Sibeso (2009) conducted a research and revealed that in the management of School funds at Chibombo Basic School, teachers, parents and pupils did not participate. The study postulated that head-teachers did not incorporate pupils, parents and teachers in the financial management committee. The study went further to elucidate that not incorporating some teachers, pupils and parents in financial management denied them powers to manage School funds. It was also established that head-teachers were poor at encouraging parents, teachers and pupils to participate in the management of School funds. Additionally, the researcher found that at Chibombo Primary School, it appeared that the accounting officer and the head-teacher were the only stakeholders involved in the management of School funds. Such tenants as revealed by the researcher, provided a platform for the accounting officer and the head-teacher to convene to misuse School funds in that they were the only ones with the power to manage the School funds.

Sibeso's study further looked at the element of transparency and accountability in the management of funds at Chibombo Primary School. The study revealed that participation of all stakeholders in financial management was meant to accentuate transparency and accountability in management of School funds. The study found that at Chibombo Primary School, there was no transparency and accountability of School funds, transparency and accountability was directed upwards rather than downwards.

Furthermore, the study put great emphasis on the financial management skills of stakeholders. It was revealed that some stakeholders were illiterate in financial management and could not manage School funds. The study alluded that due to ignorance, some stakeholders were not aware of their rights to participate in financial issues hence marginalized. The study went on to indicate that the School accountants had poor record keeping skills. Furthermore, the head-teacher and the accountant who were regarded as custodians of School funds had no financial training except for briefing and workshops which they attended.

The methodology which guided Sibeso's study implored the qualitative and quantitative approach to research. The study site and participants were drawn from Primary Schools in Chibombo district. Given the disparities in funding and priority needs among Primary and Secondary Schools, the demography applied in Sibeso's study could not provide the in-depth knowledge required in this study. The findings from Sibeso's study considering its participants should not be taken to reflect the findings of this study because the experiences of participants at Kaoma Secondary School may not be shared with participants from Primary Schools in Chibombo district. However, Sibeso's study was important to this study because it provided relevant knowledge on the qualifications of school administrators and school accountants.

Rambo (2012) did a study on the Procurement Reforms and Expenditure Management in Public Secondary Schools in Kenya. The findings revealed that the Public procurement reforms were initiated to enhance efficiency in the management of financial resources. The findings indicated that the appointment of tender committee members was not uniform across the schools; thus, suggesting that the guidelines provided by the Ministry of Education Science and Technology (MoEST) were yet to be operationalized. The study found that factors considered in the

appointment of committee members varied for the teaching and non-teaching staff. Whereas teaching staff were required to be departmental heads, non-teaching staff included bursars and storekeepers.

Rambo's study attributed that the frequency of tender committee meetings influenced the management of tendering processes, which in turn, may improve or impair expenditure management in schools. The study revealed that in most of the schools, tender committees met only once during the immediate quarter while a few schools met twice or thrice. The study found that although tender committees were answerable to the Board of Governors (BoGs) and PTAs, it was faulted in terms of membership composition and gave teaching staff too much opportunity to manage procurement and tendering processes. Furthermore, the study found that most tender committee members lacked necessary skills to manage school procurement and tendering activities. Although, deputy principals and bursars were given basic orientation on management of the procurement process, this was considered inadequate, precipitating the need for further training in key areas such as stores and financial management, business ethics, and quality control.

Rambo (2012) revealed that tender advertisements were a crucial component of transparency in the management of public procurement and tendering processes. The study found that 49 schools always advertised their tenders, 56 did so occasionally, while 12 did not advertise their tenders rather they sourced goods, services and works from prequalified providers. Rambo's study however provided relevant knowledge on how public funds were managed.

Rambo's study engaged both quantitative and qualitative approach to research in which a cross-sectional survey design was used to guide the study. The study also implored the stratified random sampling as the study instrument for data collection. However, this study engaged the single case study of qualitative design because it was sought to bring out the desired findings unlike the cross-sectional. Unlike the stratified sampling procedure used by Rambo, our study used the purposive and simple random sampling techniques of data collection because the study wanted to engage participants directly involved with government funding at Kaoma Secondary School.

Nyanyuki et al (2012) assessed the effect of accounting practices on management of funds in Public Secondary Schools; a case of Kisii Central District in Kenya. Nyanyuki's study established that the use of internal control system in executing schools operations was more satisfactory in the recording of cash receipts and payment, and least satisfactory in ordering, receiving and issuing materials from store. Nyanyuki et al (2012) found that in as far as financial record keeping was concerned, cash books, receipt books, ledger book, the journal voucher book and the general ledger book were often maintained. Also the findings of the study revealed that Public Secondary Schools in Kisii Central District did often update their books of accounts. Hence, the information contained in the books of accounts was accurate and reliable; thus update of information in the financial statements led to improved transparency and accountability in the schools' expenditure. However, the study revealed that financial statements prepared in Public Secondary Schools did not agree with underlying books of accounts. Rambo's study went on to outline that auditors expressed an unqualified opinion on the financial statements and books of accounts prepared in Public Secondary Schools. The study found that financial statements prepared did not agree with the underlying books of accounts. The findings further revealed that there was no improvement in the preparation and presentation of financial statements, hence not portraying a true and fair view of the financial position of Public Secondary Schools. Furthermore, the findings revealed that intensive auditing was not carried out in Public Secondary Schools of Kisii Central District in Kenya.

The methodology engaged by Nyanyuki and friends' study was the survey design of quantitative approach to research. The methodology collected data from Secondary Schools of Kissi central district in Kenya using questionnaires as the only research instruments of the study. However, our study implored the single case study of qualitative approach in which semi-structure interviews, focus group discussions and document analysis were engaged to extensively collect relevant data among participants. Extensive review of local and international literature showed that detailed and relevant data about financial resources in Zambia and across many African countries was problematic. With the nature surrounding a survey design engaged by Nyanyuki and friends, it would be difficult to gain insightful knowledge in our study, hence the case study was most appropriate.

Also the questionnaire as the only research instrument for data collection would have not been sufficient to evoke participant's emotions, feelings and experiences of our study. Administrators and other key stakeholders of education institutions through research have been reported to withhold relevant information with regard to institution finances therefore, engaging self-administered questionnaires would increase the chance for such participants to be secretive with vital information, and hence our study implored semi-structure interviews, focus group discussions and document analysis to eliminate bias to the findings.

The World Bank (2010) carried out a report on Financing Higher Education in Africa. The report revealed that in order to improve public resource management to enhance educational service delivery, government should adopted more innovative budgetary management practices. The report indicated that African governments should consider allocation strategies and policies which advocates autonomous and independent institutional management of financial resources. The report attributed that institutions function properly when management was in their full control and make independent decisions. The report further postulates the fact that education in many African countries suffered from institutional rigidities that made it difficult for lower administration to manage government funds adjusting to local needs. In centralized budgetary management systems, not all the funds disbursed to an institution from central government reached the intended beneficiary.

Atuahene (2009) carried out a research which investigated how financial resources collected through creation of special value added tax on goods and services, and allocated to the education sector in Ghana were administered and managed. The study found out that the government of Ghana took charge of the appointment of administrators to the Ghana Education Trust Fund (GETFund). The study revealed that the Board of Trustees comprised representatives of the Ministry of Finance, Ministry of Education, National Council on Tertiary Education, heads of institutions, student leaders and representatives from religious bodies and was formed to manage the operation of the funds for education under the GETFund. It further indicated that Cameroon, Tanzania and Madagascar management of educational institution funds was highly centralized and under the strict control of Ministries of Education, selected and appointed financial resource

administrators and managers at the Ministry headquarters, provincial, district offices often using corrupt and political bias criteria.

Furthermore, the study indicated that under the GETFund, administrators and managers submitted budgets which were in turn scrutinized to assess importance compared with other national competing demands. The study further revealed that education budgets underwent a lot of fine tuning to the already fixed budgets, lacked transparency in decision-making and constituted high fragmentation in budget responsibilities.

Atuahene (2009) carried out a study using a qualitative research methodology. The study collected data through interview schedules and analysis of relevant documents. Atuahene's study area was Ghana of which key policy makers, student leaders and administrators made up the study population. The methodology adopted in our study was the single case study of qualitative approach to research. Unlike Atuahene's study site and population, our study was done at Kaoma Secondary School and stakeholders of the school constituted the study population. Therefore, the findings of Atuahene's study could not be generalized to the findings of our study given the difference in study site, experience and knowledge of participants and the focus of the research. Nonetheless, Atuahene's study provided in-depth knowledge about management of education funds in terms of how financial management officials were appointed. It was important because it provided information on the budgeting process.

Hansraj (2007) conducted a study in South Africa and found that Principals of Schools in South Durban ensured transparency and accountability in financial management through strict documentation and record keeping, there was constant reporting to the various stakeholders. Schools had internal auditors as well as external auditors who checked the schools financial records annually. Measures of correct accounting practices that included drawing up of income and expenditure statements, drawing up of the school budget, staff and School Governing Body involvement all contributed to accountability and transparency. Additionally, it was found that most of participants saw themselves transparent and accountable for the finances of the school.

The study further investigated financial management effectiveness of the principals in financial management and the findings revealed that Principals of the Schools in South Durban indicated that there was need for training in effective financial management of a school principals. Furthermore, the study found that Principals felt that financial management training should begin before an educator could apply for the Principal's position. It was found that unlike in South Africa, Malaysia had a system of early identification of promising future Principals in which such individuals were trained and mentored by practicing Principals before occupying the post. Hansraji's study was important to this study because it provided knowledge on the monitoring process in South Africa South Durban schools. It also revealed the financial management competencies of the school principals which was one of the items focused in this study.

However, the study was conducted in South Africa, therefore, the findings of the study cannot be generalized to the findings of this study but the information contained in Hansraj's study was of great importance. Hansraj's study on Financial Management role of Principals of Schools in South Durban implored a methodology in which one data collection instrument was used which could not have been sufficient to collect data from documents relevant to the study given the complexity and sensitive nature of the topic and also to avoid participants from withholding sensitive but relevant information.

2.5 Utilization of Government funds

Bowasi (2007) carried out a study on the role of student representatives on Education Boards at the Copperbelt and Kitwe colleges of Special Education in Zambia. It was revealed that the Principal or Board Secretary was responsible for financial functions of the Board. The research revealed that most of the principals were very secretive with regards to financial activities in the colleges. The Board Members were not aware of how funds were utilized in the colleges. Bowasi's study revealed that the board members only saw goods and services being procured by the college authorities. The study further revealed that any enquiries on issues of funding was met with hostile reactions from the college administrators. The researcher found that some section of respondents engaged in the research called upon MoE to ensure that college administrators involved other members in the utilization of financial resources in the institutions.

Bowasi (2007) went further to indicate that most students and Board Members were not aware of the college expenditure patterns. In most cases board members were only informed of expenditures without prior budgeting and discussion in Board meetings. The study found that student representatives were neglected, not consulted nor informed of college expenditures.

The researcher found that the majority of respondents felt that financial resources were not utilized in an accountable and transparent manner in colleges. The study further attributed to the fact that financial information in colleges in Zambia was difficult to access and most students and Board Members were ignorant about financial status of the institutions. Additionally, it was found that the majority of the respondents wanted a situation where college administrators were compelled by the MoE to be transparent and accountable in the utilization of financial resources for institutional development.

Bowasi's study revealed that students and board members were not aware of the number of college bank accounts and that they were not availed an opportunity to participate in the preparation of Bank reconciliations and did not understand the meaning of Bank reconciliation. The study found that the college Principals were centralized in the utilization of funds and did not engage Board members and students in college expenditure patterns a trait Board members said robbed them of their responsibility to monitor the expenditure of all the funds for the Board as enshrined in the Institutional Roles, Functions and Relationship. Furthermore, the study revealed that Board members and students were not aware that tender committees were established in the procurement of goods and services. The study also found that the failure to establish tender committees was deliberate on the part of the Principals so as to avoid community participation in the running of colleges. The methodology implored in Bowasi's study was the survey design of quantitative approach to research. This study however implored the single case study of qualitative research. Given the difference of population site and participants in the two studies, Bowasi's study findings could not be generalised to the findings of this.

Willis (2010) conducted a study on the School Business Affairs in America. The findings revealed that stakeholders described the finance officers as difficult to understand, not forthcoming with

information, and not open about the district's financial condition. The study stated that despite the description seemingly harsh, it was probably based on a variety of factors including; communication styles among stakeholders, forums and opportunities to communicate this information and a misunderstanding of information.

Willis's study revealed that the misunderstanding in school finance did not stem from the school business officer's reluctance to share information but that school finance was complicated. Further, the study found that it was the responsibility of the school business officers as stewards of the public money to make financial information understandable, accessible and transparent to stakeholders. The study indicated that such information was critical to building trust among stakeholders in the local community and that trust was vital when making difficult decisions about funding priorities. Willis (2010) study revealed that Federal and state governments in America had made a broad-based call for more transparency in how resources are used. The American government emphasized for not only details of how federal stimulus dollars were used, but also required reporting of per-pupil expenditures at the school level. It revealed that presenting budget data to the public and explaining how it drives school programs could build an atmosphere of openness and transparency in the community. Even the process of making budgets understandable can be transformative in and of itself.

The study revealed that in order to relate school finance data to the audience or public, it must be broken down to a level that people were able to understand and make sense of it as most members of the public did not deal with numbers in the hundreds of thousands, let alone the millions. Presenting data this way could raise reasonable and valid questions about the direction of a school district's investments in services for students.

Furthermore, Willis's study revealed that the role of the school business official involved more than ensuring the school district's solvency. School business officials must be able to offer analysis about expenditures and the most effective use of dollars, to generate a nexus between the current configuration of resources and the alternatives that can help the district reach its goals. School districts and other school stakeholders could not afford not to have this type of information and analysis.

The Office for Standards in Education, Children's Services and Skills-Ofsted (2012) conducted a study in the United Kingdom on how schools spent the Pupil Premium funding to maximize achievement. The findings revealed that schools that were successful in the spending of the Pupil Premium carefully ring-fenced the funding so that it was spent on the target groups of pupils. Successful schools used the fund in such a manner that they had a clear policy on spending the Pupil Premium, agreed by governors and publicized on the school website. The study revealed that successful schools thoroughly involved governors in the decision making and evaluation process who were able, through careful monitoring and evaluation, to demonstrate the impact of each aspect of their spending on the outcomes for pupils.

Furthermore, the study found that schools that were not successful in the spending of the Pupil Premium had a lack of clarity about the intended impact of the spending. The study revealed that unsuccessful schools spent the funding indiscriminately on teaching assistants and did not monitor the quality and impact of interventions well enough, even where other monitoring was effective. The study also pointed out that unsuccessful schools did not have a good performance management system for teaching assistants and other support staff, did not have a clear audit trail for where the funding had been spent and did not have governors involved in making decisions about the Pupil Premium, or challenging the way in which it was allocated.

The Organization for Economic Cooperation and Development-OECD (2013) conducted a research on the Review of Policies to Improve the Effectiveness of Resource Use in Schools. The study pointed out that National audit systems have a key role to play in assessing whether or not public resources are put to good use in the school system. It went on to indicate that in Sweden, the Swedish National Audit Office and the Swedish Agency for Public Management audit schools and; the Swedish National Audit Office not only produced annual reports but also audited effectiveness in education.

The study stated that it was important for education administrators at different levels of the school system to be clear in their communications and transparent in their use of resources. The study revealed that at the local and school level there was requirement for particular attention to keeping

parents and the local community as well as teachers and teacher unions informed about resource decisions. The study stressed that the planning of resource use involves the development of methods and instruments to monitor resource use which included conceptualizing effectiveness and efficiency. The study found that there was need to plan for distribution of responsibilities for resource use at the school level; including setting up accounting systems, setting up relationships with contractors and vendors, overseeing construction work, choosing and ordering materials and responding to accountability obligations.

Additionally, the study indicated that the planning of resource use involved the use of evidence from evaluation generated by resource use monitoring activities. It was revealed that schools should undertake monitoring and evaluation of resource use, and report the associated outputs to the next level of the educational administration. Also educational authorities should collect reports from public schools on their closing budget or financial audit from the previous year. The study found that monitoring of resource use involved the evaluation of individual resource managers at the different levels of responsibility. The study by the OECD (2013) was relevant to this study because it provided in-depth knowledge on how financial resources use were monitored.

2.6 Summary

This chapter discussed the theory relevant to the study, described the conceptual framework and reviewed local and international literature relevant to the research. To remain focused literature on government allocation to education and subsequently secondary school education was reviewed. Furthermore, relevant literature on management and utilization of government funds was reviewed. Majority studies on allocation revealed poor and inadequate funding to education and particular secondary school education.

Literature review on management indicated that there was little or no transparency in the management of school funds and that management of school funds was not autonomous and flexible as a result of government management procedures and policies engaged to manage government funds. Studies on utilization of school funds pointed to the fact that the use of funds lacked stakeholder participation, poor audit, lacked transparency and was secretive. The studies under review provided relevant information on allocation, management and utilization of school

funds. However, most of the literature reviewed did not look at allocation, management and utilization of government funding at secondary schools as a combined entity but studied the three variables in isolation. Also there was no study that provided deeper knowledge of government funding for secondary school education in terms of allocation, management and utilisation. There was therefore need for this study to be undertaken so that deeper knowledge could be provided on how government funding was allocated, managed and utilized at Kaoma Secondary School of Kaoma district in Western province in Zambia.

CHAPTER THREE

METHODOLOGY

Overview

The previous chapter reviewed local and international literature relevant to the study. The chapter also discussed the theoretical and conceptual underpinnings of the study. However, this chapter presents the methodology implored in the study to generate responses to the research questions of this study. That is, it outlines the research design, study population, study sample, sampling techniques, research instruments, data collection procedure, data analysis, validity and reliability, and ethical issues.

3.1 Research Design

A research design simply is a framework in which a research is executed to generate the desired information. Kombo and Tromp (2006: 70) stated that a research design can be thought of as the “structure of a research that show how all of the major parts of the research work together to try to address the central research questions”. A research design ensures that information collected answers the research questions precisely. Within this view, a research design can be interpreted as a conceptual structure, scheme or plan within which a research would be conducted (Gosh, 2008). Kasonde (2013) further considers a research design as the glue that holds the research project together. There are a variety of research designs, but all the designs are classified as either qualitative, quantitative or mixed, that is a combination of the two.

This study therefore, was guided by the single case study research design of qualitative approach to research. Contemporary qualitative research recognizes that knowledge is constituted in large part by the manner in which it is communicated; either through speech, writing, dance, gestures or silence as such this study engaged a single case study so as to generate knowledge from participants through speech and knowledge from written documents and many other forms (Taylor and Wallace, 2007). The single case study research design is useful if the case is an extreme, unique or typical case (Barkely, 2006). The central feature of a case study research design is the investigation of one or more specific instances of something that comprise the cases in the study. A case study research design can be defined as an empirical inquiry that investigates a

contemporary phenomenon within its real-life context, especially when the boundaries between phenomenon and context are not clearly evident (Yin, 2003). Kombo and Tromp (2006) on the other hand defined a case study as a study that seeks to describe a unit in detail, in context and holistically. A case study therefore, engage in in-depth study of a phenomenon, cases are studied in their real-life context; understanding how the case influences and is influenced by its context is often of central interest to case researchers and case studies are naturally occurring in the sense that they are not manipulated (Yin, 2009). This ensures that the issue is not explored through one lens, but rather a variety of lenses which allows for multiple facets of the phenomenon to be revealed and understood (Bexter and Jack, 2008).

Therefore, due to the unique nature of this study, a single case study design was more appropriate to this study as it would generate in-depth investigation of how government financial resources were allocated, managed and utilized at Kaoma Secondary School. Review of relevant literature revealed that qualitative research are concerned with understanding the topic from the participant perspective because it is related to the way they view the topic, their reality and ascribe meaning to their life. The qualitative approached of single case study was engaged in this study because it allowed the researcher to concentrate on how the participants related to the topic by focusing on their written and spoken words, and it enabled the researcher to generate in-depth knowledge about allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia.

3.2 Target Population

The population for this study involved personnel from MoGE headquarters, PEO, DEBs and Kaoma Secondary School. Macnee and McCabe (2008) stated that population of the study are all individuals the research is interested in and with specific common characteristics. MoGE was targeted because of its educational responsibility in the country. Provincial Education Officer (PEO) was engaged in the study due to the channels engaged in the disbursement of government funds from central government to the specific Secondary School given that PEO had the mandate over secondary schools. Kaoma DEBS constituted the study population because it was responsible for education activities in Kaoma district consequently Kaoma Secondary School.

3.3 Study Sample

In order to obtain in-depth information to precisely answer the research questions, the researcher carefully selected a smaller sample (Teddlie and Yu, 2007). A study sample therefore, can be understood to be a strategically and systematically identified group of people or events that meet the criterion of representativeness for a particular study. Alternatively, it can mean a subset of the population taken to be a representation of the entire population (Maxwell, 2005). The study sample of the research was formed by forty five (45) respondents. This study sampled; two (2) officials from MoGE headquarters in Lusaka, three (3) officials from PEO's office, two (2) from Kaoma DEBs and three (3) Kaoma Secondary School Administrators as key informants of the study. The key informants were selected due to the fact that they were directly involved in the financial activities at Kaoma Secondary School.

The study sampled two (2) parents who were members of the PTA committee. The parents were sampled because they belonged to the School finance management committee and engaged in School financial activities hence, could adequately represent the views of the other parents on financial activities. The bursar (1), procurement officer (1), stores officer (1), seven (7) heads of department consisted the study sample because of their involvement in the budget formulation and storage of financial records thereby contributing in-depth knowledge about the study. Eight (8) teachers from different departments were sampled based on either; acted as HODs, procurement officer, bursar, stores officer or assisted at the accounting department. Due to their previous responsibility, the researcher sought that they would provide reach and in-depth knowledge about the study. Fifteen (15) pupils of three groups with five participants each were drawn from pupils who had leadership responsibility in the School. The researcher considered the leadership group of pupils because they were engaged in the running of the School affairs and were sought to possess relevant feelings, emotions, experiences and knowledge about financial activities at the school.

3.4 Sampling Techniques

Sampling is a way of identifying a subject that makes a sample. Therefore, purposively non-probability sampling techniques was applied in the study. Saunders, Lewis and Thornhill (2009) state that purposive sampling tend to focus on unusual or special cases on the basis that the data

collected about these unusual outcomes would enable the researcher to learn the most and to answer research questions and to meet objectives most effectively. Alternatively, purposive sampling of non-probability was relevant based on the premise that findings from the study would be important in explaining more typical cases (Kombo and Tromp, 2006). The purposive sampling technique non-probability sampling was engaged rather than the probability sampling technique because the study focused to find out what was useful and what would provide credibility to the study (Patton, 2002). Given the nature of this study, all the forty-five participants were purposively sampled. Non-probability sampling technic of purposive sampling was used to sample the 5 accountants in this study, 1 planner at MoGE headquarters, 1 head teacher and 1 deputy head teacher at Kaoma Secondary School, 1 PEO western province, 1 DEBS Kaoma district, 1 bursar, 1 procurement officer, 1 stores officer, 7 HODs, 2 parents, 8 teachers and 15 pupils given their knowledge and involvement in government funds at Kaoma Secondary School of Kaoma district in Western province in Zambia.

3.5 Research Instruments

A hallmark of case study research is the use of multiple data sources, a strategy which also enhances data credibility (Yin, 2003). Data sources for a case study include; documentation, archival records, interviews, physical artifacts, direct observations, and participant-observation. In a case study each data source is one piece of the puzzle, with each piece contributing to the researcher's understanding of the whole phenomenon. This convergence adds strength to the findings as the various strands of data are braided together to promote a greater understanding of the case. The study therefore, implored a variety of data collection instruments namely; interview discussions for key informants, HODs, bursar, stores officer, parents and teachers. Relevant documents from MoGE headquarters, PEO, DEBs and Kaoma Secondary School were analyzed and focus group discussions were conducted with pupils.

3.5.1 Interview Discussion

Interview discussions were appropriate in acquiring data from key informants at MoGE headquarters, PEO, DEBs and Kaoma Secondary School. Also interview discussions were relevant to collect data from HoDs, bursar, stores officer, parents and teachers. The purpose of interview

discussions was to collect comprehensive, systematic and in-depth information about a particular phenomenon (Kombo and Tromp, 2006). This study involved interview discussion as an instrument for data collection so as to engage the participants in face to face discussion. Face to face discussion enabled the researcher to observe the participants gestures and obtain information that might not have been collected in documents and questionnaires.

3.5.2 Document Analysis

Government and other relevant documents to the study available at MoGE Headquarters, PEO's, DEBs and Kaoma Secondary School were analyzed to extract data on allocation, management, and utilization of government funding at Kaoma Secondary School. Document analysis provides insight look at a phenomena that may not be directly observed. It has the capacity to unearth issues not noted by other means like interviews and questionnaires.

3.5.3 Focus Groups Discussion

The researcher conducted three focus group discussions with pupils and two with teachers in which participants responded to various questions on allocation, management and utilization of government funding at Kaoma Secondary School. The focus group discussions enabled data collection from teachers and pupil's belief and understanding of issues of funds allocation, management, and most importantly provide information on how Kaoma Secondary School administration utilized government funding.

The technique allowed a socially oriented, studying participants in an atmosphere more natural and more relaxed than one on one interview. Kombo and Tromp (2006) stated that focus group discussions can produce a lot of information quickly and are good for identifying and exploring beliefs, ideas and opinions, also relevant in accessing needs, developing interventions and testing new ideas. The data collection instrument of focus group discussions allowed the researcher flexibility to explore unanticipated issues as they rose in the discussion and provided research findings with high face validity.

3.6 Data collection Procedure

Data for the study was collected through face to face interview discussions with key participants from MoGE headquarters, PEO, DEBs and Kaoma Secondary School. Interview discussions were also used to collect data from HODs, bursar, stores officer, parents and teachers so as to collect in depth knowledge about the study. The researcher took down notes during interviews as well as used a recorder so as capture information that could have been missed in the notes considering the researcher did not engage a research assistant. Focus group discussions were engaged to collect data from pupils among the three (3) groups of five pupils each that were engaged and two (2) of four teachers each, the researcher took notes and recorded the responses of the participants in the focus group discussions. The researcher analyzed a variety of documents relevant to the study from MoGE headquarters, PEO, DEBs and Kaoma Secondary School.

3.7 Data Analysis

Data analysis is the process of bringing order, structure and meaning to the mass collected data (Kombo and Tromp, 2006). Data from interview discussions and focus groups were transcribed and analyzed comparatively. This was done by categorizing data into themes in order to interpret it. Some responses were identified so as to be used for verbatim to highlight important findings of the study. The triangulation of different methods of data collection yielded in-depth information on allocation, management and utilization of government funding at Kaoma Secondary School. Relevant data collected through analyzing documents was interpreted and discussed.

3.8 Validity and Reliability

The use of the concept of reliability and validity were commonly associated with quantitative research. Nevertheless, literature has showed that researchers have incorporated validity and reliability in qualitative research. Quantitatively, reliability is considered to be the extent to which results are consistent over time and if the results of a study can be reproduced under a similar methodology (Easterby-Smith et al, 2008).

On the other hand, validity determines whether the research truly measures that which it was intended to measure or how truthful the research results are (Golafshani, 2003). Alternatively,

validity is concerned with the integrity of the conclusions that are generated from a piece of research (Bryman, 2008). To ensure content validity, interview schedules, focus group discussions and document analysis were used for data collection. Although the term reliability and validity is a concept used for testing or evaluating quantitative research, the concept can be used in all kinds of research.

To ensure reliability and validity in this study the examination of trustworthiness which was divided into transferability, dependability, credibility and confirmability was crucial. During data collection phase, a database was created to ensure trustworthiness. The database was relevant because from time to time the researcher could refer to it and also transfer data to ensure logic of the research findings. Seale (1999) state that the trustworthiness of a research report lies at the heart of issues conventionally discussed as validity and reliability. The transferability of data from the database allowed the researcher to ensure that data collected was in order and logically organized hence trustworthy of the data collected.

Lincoln and Guba (1985) states that the terms reliability and validity are essential criterion for quality in quantitative paradigms through asserting that results are replicable and whether the means of measurement are accurate and actually measuring what they are intended to measure, in qualitative paradigms reliability and validity are criteria for quality research through credibility, confirmability, dependability and transferability. To ensure trustworthy through dependability in this research, dependability audit during the research design phase was implored in which the examination and documentation of the process of inquiry was conducted. The researcher ensured the processes followed in the inquiry were in order, understandable, well documented, and provided mechanisms against bias. Validity and reliability through dependability was ensured in the research design phase by safeguarding against researcher's theoretical position and bias. Additionally, validity and reliability was ensured when the steps of the research were verified through examination of such items as raw data and process notes (Campbell, 1996).

Furthermore, this study ensured reliability and validity through the execution of the following; in order to ensure that the findings obtained through interview schedules and focus group discussions were reliable and valid, the instruments were piloted at a school that never participated in the actual study. The school was piloted because the researcher thought that being a secondary school, the

participants at the piloted school were knowledgeable about government funding. However, the information from the piloted school was only used to improve the research instruments and was not included as part of the research findings. Piloting of the instruments of data collection allowed the researcher to refine and revive the instruments through rephrasing, addition and omission of certain questions. Cohen, Manion and Morrison (2001) stated that revive and refine of questions improve correctness and consistency of the responses given during the actual data collection. Trustworthiness through credibility in this study was also ensured by member checking during data collection. In particular, the researcher created a database from which there was retention of the raw data such as field notes, documents and audio records during the data collection stage for later inspection by the participants. Researcher self-monitoring was also engaged to foster data credibility.

Triangulation of multiple sources of evidence which included data collected from interview discussion with key informants, HODs, parents and teachers, document analysis and focus group discussions with teachers and pupils' enhanced confirmability of the data collected. Saunders, Lewis and Thornhill (2009) defines triangulation as the use of two or more independent sources of data or data collection methods to corroborate research findings within a study. Data from the database was triangulated to ensure that it confirmed to the objectives of the study.

3.9 Ethical Considerations

Ethical principles relating to issues of non-deception and confidentiality of participants was observed. Participation in the study was on voluntary basis and participants were informed of their right at their own wish to withdrawal from the study as was clearly indicated in the consent form. The reasons behind the research was at all times of the research explained to the participants.

3.10 Summary

The chapter presented the methodology used in undertaking the study. It highlighted the research design, study population, study sample, sampling techniques, research instruments, procedure for data collection, analysis of data, validity and reliability, and ethical issues. The next chapter

presents the findings of the study. The research findings were presented in themes arising from the participant's responses to the research study questions.

CHAPTER FOUR

PRESENTATION OF FINDINGS

Overview

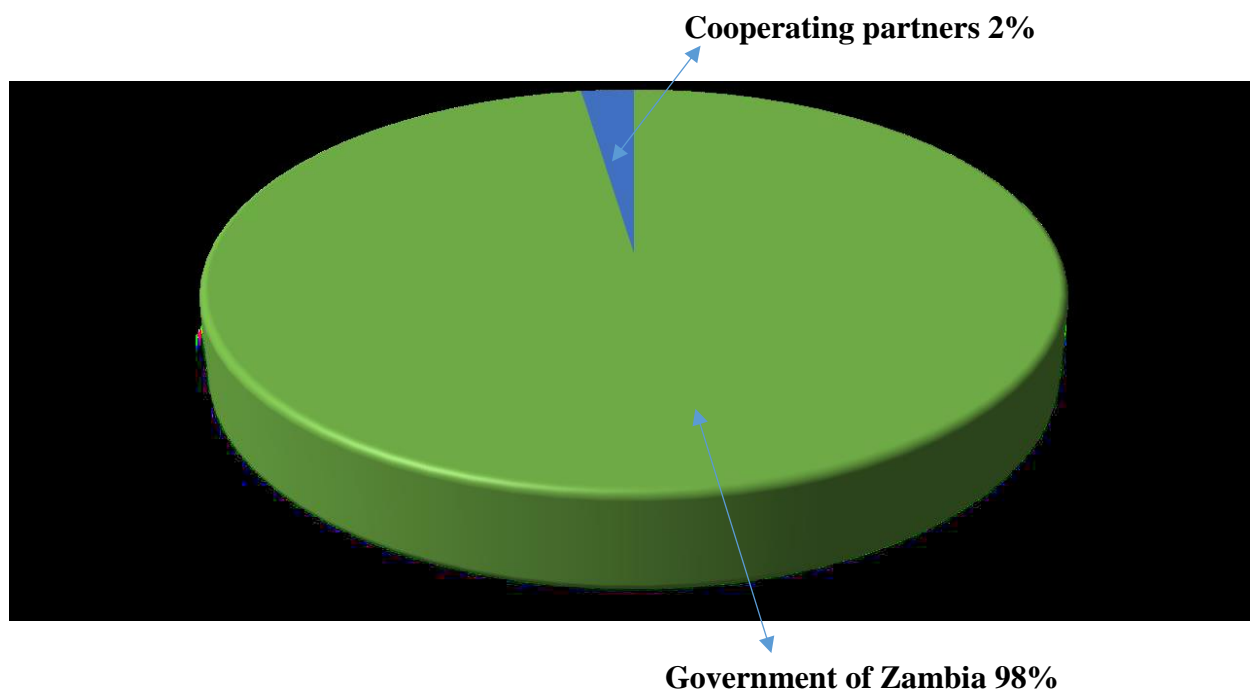
The previous chapter provided the methodology engaged in the collection and analysis of data in this study. Chapter four (4) of this study presents the findings on the allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia. The findings were presented in line with the three research questions of the study. The data of the findings presented in chapter four was collected qualitatively. The data was obtained from interview discussions, focus group discussions and document analysis, and arranged and categorized into themes for presentation.

Sources of data included primary data collected through interviews and focus group discussions while secondary data was collected through document analysis. Primary and secondary data was collected from MoGE, PEO Western Province, DEBs Kaoma and Kaoma Secondary School. Data for the study was collected and presented in response to the three research questions of; how were government funds allocated at Kaoma Secondary School? How were government funds allocated at Kaoma Secondary School managed? How were government funds utilized at Kaoma Secondary School? Government funding at Kaoma Secondary School, government funding criteria and government allocation and School budget emerged as themes appealing to the research question; how were government funds allocated at Kaoma Secondary School. In order to sufficiently response to the research question; how were government funds designated for Kaoma Secondary School of Kaoma district in Western province in Zambia managed? The researcher generated the themes of management policies and procedures, effectiveness, transparency and accountability, autonomy and flexibility and financial management skills of stakeholders. The other research question appealing to this study was, how was the utilization of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia? The themes of utilization policies and procedures, efficiency, transparency and accountability, monitoring and supervision and participation of stakeholders in the use of government funding at Kaoma Secondary School were developed to provide relevant responses.

4.1 Government allocation at Kaoma Secondary School

In order to investigate allocation of government funding at Kaoma Secondary School, during interview and focus group discussions the questions of, how much government funds are released for secondary school education, how much of the released funds are allocated to Kaoma secondary school were asked. Document analysis of the Output Based Budget (OBB) of 2015 contained in the Yellow Book of 2015 indicated that government expenditure to the MESVTEE was estimated at K9.4 billion of which 98% was funded by government and 2% was supported to the sector by cooperating partners.

Figure: 4. 3: MESVTEE 2015 Budget Financing.

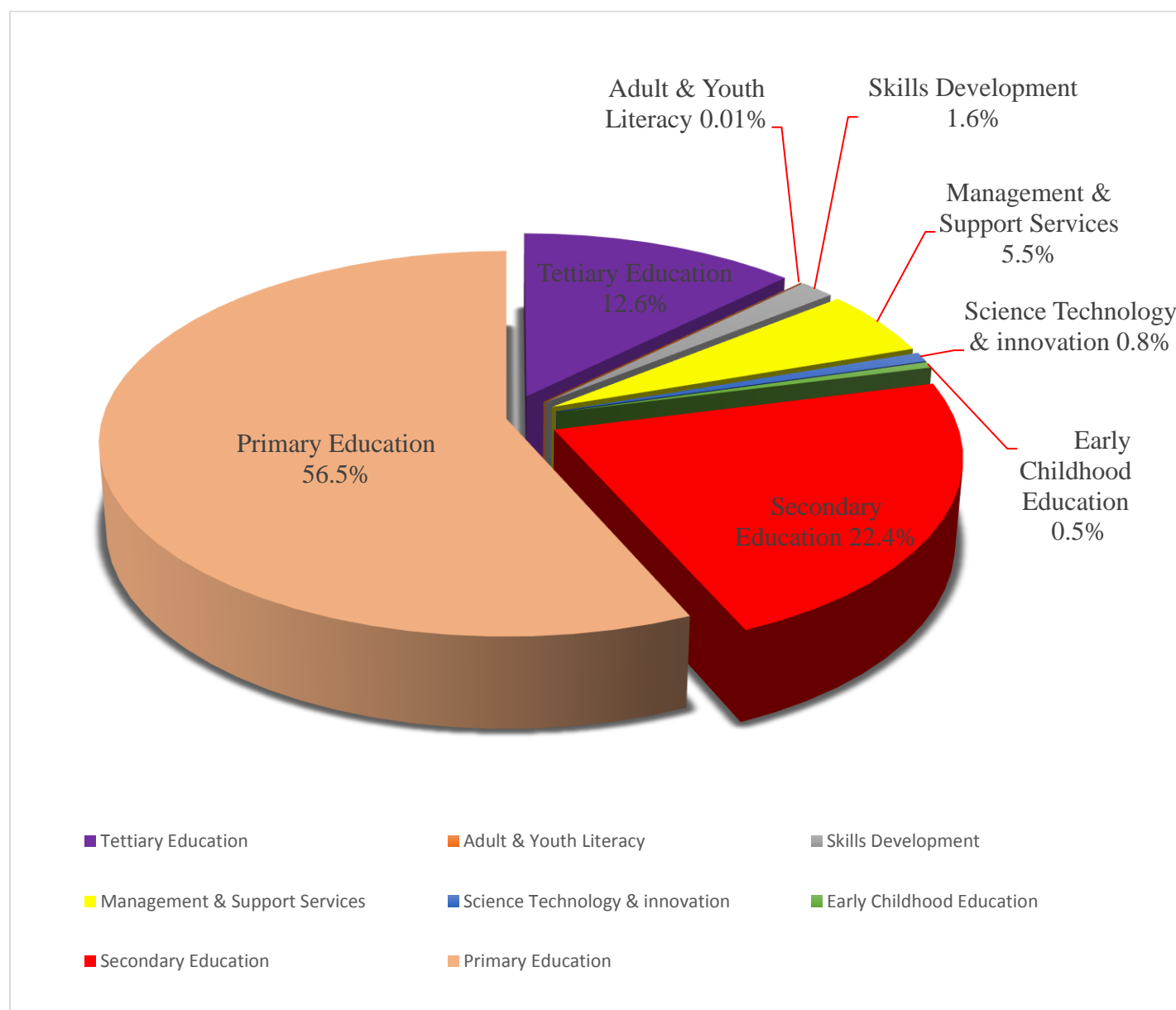


Source: MoFNP (2015).

The Budget Speech 2014 presented by the minister of finance indicated that government recognized the importance of education in economic growth and poverty reduction. In the 2014 budget, government allocated K8.61 billion a representation of 20% of National Budget to the education sector. The Yellow Book 2015 indicated that government allocated K9.4 billion to education and out of the K9.4 billion allocated to the education sector, only 22.4% was allocated

to Secondary School education against a 56.5% allocated to Primary education as indicated in figure 4. 4 below.

Fig: 4. 4: MESVTEE 2015 budget allocation by programme.



Source: MoFNP (2015).

Data collected through interactions with various respondents showed that for the recent years, government embarked on the decentralized approach in allocating funds to Kaoma Secondary School. Interactions with participants revealed that funds at Kaoma Secondary School were allocated in a decentralized manner. The DEBs Kaoma district in Western province stated that,

It was centralized in the past years until 2001, funding has been direct to Kaoma Secondary School through PEO's office. Government funds are received in form of grants and go direct into Kaoma Secondary School account and the DEBs office has nothing to do with secondary school funds.

It was found that government funding to Kaoma Secondary School had moved away from a centralized system of distributing funds to Kaoma Secondary School in which funds would flow from Ministry of Finance and National Planning (MoFNP) to Ministry of General Education (MoGE), through PEO to DEBs and finally Kaoma Secondary School. Furthermore, it was stressed that funds for all Secondary Schools in Western Province from Ministry of General Education were released as a Block Funding to PEO where funds were later redistributed to Kaoma Secondary School account.

Table 4.3: Annual Budgetary Allocation to Education and Allocation at Kaoma Secondary School from 2010 to 2015.

Year	Budgetary Allocation to Education Sector (Rebased Currency)	Allocation Percentage to Education Sector (%)	Allocation to Kaoma Secondary School (Rebased Currency)
2010	K 3, 320.9 million	19.9	K167, 057.00
2011	K 3, 828.8 million	15.3	K318, 119. 00
2012	K 4, 850.5 million	17.5	K262, 460. 00
2013	K 5, 628.8 million	17.5	K190, 607. 77
2014	K 8, 607.0 million	20	K243, 766. 61
2015	K 9, 433.33million	20.20	K268, 510. 61

Source: Annual Budget Speeches and Yellow Books of Zambia (2010-2015).

From table 4. 3, it was revealed that government funding to Kaoma Secondary School has continued to stagnate and that there has not been meaningful upward adjustment. The six years from which data for government funding to Kaoma Secondary School was available, it was revealed that the patterns engaged to fund Kaoma Secondary School was not consistent. In 2012 and 2013 government allocation to education was maintained at 17. 5% but there was a reduction in allocation at Kaoma Secondary School. Findings of the research on government allocation to Kaoma Secondary School were that, government allocated funds on what was referred to as “Quarterly Allocation”. This simply meant that government funded the institution every after three months of a calendar year. Through a session of interviews with some respondents, it was found that government planned to allocate funds to Kaoma Secondary School in the month of March for the first quarter followed by an allocation in June, September and last allocation to be made in December of every year. Nevertheless, it was found that government allocation to Kaoma Secondary School for the fourth quarter which was expected to be allocated in December was never disbursed neither was it allocated the following year. It was further revealed that quarterly government funding to Kaoma Secondary School was always delayed and the school never received an early government funding.

One HoD stated that;

For many years now government funding at this has never been early, it is delayed and normally the fourth quarter for December is not allocated and it is also not transferred to the next year allocation.

The researcher found that government allocation was rare and inadequate. During interviews and group discussions, it emerged that poor sanitation, inadequate classrooms, small and outdated library, old and inadequate laboratory chemicals and equipment, and few bed space’s continued prevalence in the School was a key witness to inadequate government allocation. One pupil revealed that:

If government fund our school, then the funding is minimal as the School is supposed to receive funds every month and the School has a lot of projects to accomplish each year. We are not sure of how much government allocate to the school and we are not aware if the school was funded by government. We only hear of the school being given money when it is visited by a minister or other higher ranking government officials from Lusaka.

Also one parent stated that:

Government funding was inadequate as a result school library is very small and poorly stocked, user fees are too high and are increased every year, inadequate teaching and learning materials, increased teacher-pupil ratio and School is under developed.

It was also found that the government of the republic of Zambia for a long time used the cheque method for the distribution of government funds to Kaoma Secondary School. However, through interactions with the participants to the study, it was found that the decentralized approach in distribution of government funding to Kaoma Secondary School was coupled with Direct Debiting and Credit Clearing (DDACC) system. The school deputy head teacher revealed that:

Cheque distribution system delayed to reach the secondary school, the process was too long, the cheque had to be deposited and money could only be withdrawn after one week or more weeks. However, the new DDACC system of funding was fast, reduced the monotonous and tedious processes of government funding.

In responding to the research question number one, it emerged that government allocation at the school was erratic, inconsistent, inadequate, supplementary to PTA fund, delayed and irregular. The inconsistency was observed as government did not allocate funds on proposed periods. Further interactions with the participants attributed to inconsistency and irregular in that government continued fluctuating the amount allocated to the School within a year. It was also revealed that it was difficult to predict when government allocation would be made to the institute.

4. 2 Government allocation criteria at Kaoma Secondary School

In its effort to foster a decentralized approach to distribution of funds to various sub-sectors of the education system across the country, government adopted certain channels as principles and guidelines on which allocation were appropriated. It was also found that Kaoma Secondary School was a grade one School and had a slight high allocation compared to other secondary schools that were below its grading. However, further interactions with the participants indicated that government criteria of funding Kaoma Secondary School was not clear. The PEO at Western province headquarters stated that;

Government allocation to Kaoma Secondary School was based on enrolment, distance and type of the school (day or boarding), sometimes government funded a uniform amount regardless of the School being day or boarding School or

having few or many pupils.

Data collected through document analysis of annual national education budget at MoGE revealed that government funding criteria Kaoma Secondary School was based on pupil enrolment.

To thoroughly investigate government allocation criteria at Kaoma Secondary School, the question has there been any funding disparities among secondary schools in Kaoma district? It was revealed that as a result of the government funding criteria considered to secondary schools, government funding at Kaoma Secondary School differed from other secondary schools in the district, province and country. The school deputy head teacher stated that;

Yes, the school is a boarding school, it is the biggest and have many pupils in the district, school needs and urgency of the needs are different and this makes the schools to receive different amounts every quarter. The number of pupils was important for government funding, the more pupils a school had the more government funding it received hence the funding disparities among secondary schools.

One HoD indicated that;

The number of pupils for a long time has been used by government to fund this school and this school has many pupils in Kaoma district and I think it receive a bigger government allocation despite the allocation being inadequate to meet school challenges.

4.3 Government allocation and Kaoma Secondary School budget

In order to have a clear perspective of government funding to Kaoma Secondary School of Kaoma district in Western province in Zambia in terms of allocation, the researcher considered to study government allocation and School budget. This was relevant to this study so as to determine how the two components were vital to government funding at the institution. In determining government allocation to Kaoma Secondary School, the researcher interacted with the participants and asked questions of; did the school operate on a budget and did government allocation correspond to school budget requirements? The researcher found that government funding to Kaoma Secondary School was inadequate and could not meet the School requirements. One school administrator indicated that;

School has great needs, school budget is huge, and government does not meet School needs, government allocation is a drop in the ocean and could not meet School needs, it is only supplementary to PTA fund.

Government allocation was considered inadequate and failed to mitigate school and pupil's needs such as; teacher-pupil ratio and pupil-book ratio among others that compromised education quality at the institute. The researcher found that government funding at Kaoma Secondary School was poor and could not meet budget needs, a trend that forced the School administration to reduce school budget despite the urgency of the items omitted from the budget. Furthermore, it was found that government allocation was not in tangent with the school budget hence, difficult for the administrators to meet their obligations and set goals.

Furthermore, interaction with the pupils during focus group discussions schedules brought out interesting contributions that vividly agreed with most interviews. One pupil stated that:

Allocation was not enough, look, we are too many in this class and some have not even come, look at the floor, it has pot-holes. We do not do practicals at science laboratories, classrooms are dilapidated and space is not enough in the library so we just study under the tree sheds.

During focus group discussions it emerged that government funding was inadequate to enhance education quality as there was not enough educational materials to cater for all the pupils. Pupils argued that as a result of government allocation not meeting School requirements, pupils taking computer studies found it difficult to learn and practice. The pupils pointed out that the allocation from government did not meet school requirement because administration informed them that all projects undertaken in the school were as a result of PTA fund. They went on to mention that failure by government allocation to meet school budget requirement was behind the yearly increments in user fees at the secondary school. The researcher found that poor government funding was responsible for increased classroom population which they indicated to range between 60-85 pupils per class. One teacher stated that;

“School administration and management turned two 1×3 dormitories one from girls and the other from boys section into classrooms”.

This was as a result of inadequate government funding that could allow the administration and management to construct classroom shelter to mitigate secondary school education demand at the institution.

The researcher went further to ask the question of, has the School experienced delayed or early government funding? This was to provide detailed and in-depth knowledge about government allocation at Kaoma Secondary School. After a series of interviews and focus group discussions with participants, it was revealed that the School had never received early funding from government and always the funding was delayed. One HoD stressed that;

“Government funds are always late, difficult to settle utility bills, administration challenges to meet school target”.

Management of government funds at Kaoma Secondary School was one of the variables investigated in this study. Arising from the research question, how were government funds designated for Kaoma Secondary School of Kaoma district in Western province in Zambia managed? The researcher derived themes of management policies and procedures, effectiveness, transparency and accountability, autonomy and flexibility and stakeholder financial management qualification so as to thoroughly provide responses to the research question.

4. 4 Management policies and procedures

In this study, management was defined as the act or skill of controlling and making decisions on government financial resources for Kaoma Secondary School. In order to generate relevant knowledge on policies and procedures involved in the management of government funding at Kaoma Secondary School, the participants were asked questions, how are government funds managed once released from central government to Kaoma Secondary School and what procedures are involved in managing government funds? The researcher found that Kaoma Secondary School only managed government funding after some systematic government distribution processes. Documents analyzed revealed that flow of government funds to Kaoma Secondary School was systematic; MoFNP through government budgetary allocation released funding to MoGE. The MoGE under the department of planning and information whose main jurisdiction was to oversee financial aspects through planning, budgeting and storage of financial information, allocated funds to the different sub-sectors under MoGE. It was at this level that secondary school education sub-sector was funded.

With the newly introduced decentralized approach to governance, it was found that funds from MoGE were disbursed to Kaoma Secondary School with PEO's knowledge about the allocation. Once government funds were under the custodian of the secondary school, management of the government funds was incumbent upon the school. Analysis of documents revealed that management of government funds at Kaoma Secondary School was conducted through an established School Financial Management Committee. The Financial Management Committee consists of the head-teacher, deputy head-teacher, the PTA chairperson, PTA treasury, School accountant, Procurement officer, Stores officer, bursar, heads of department and two pupil's representatives (head boy and head girl). When government funds are available, the Financial Management Committee was informed;

"We only manage government funds once they are deposited into the School Account, said the head teacher".

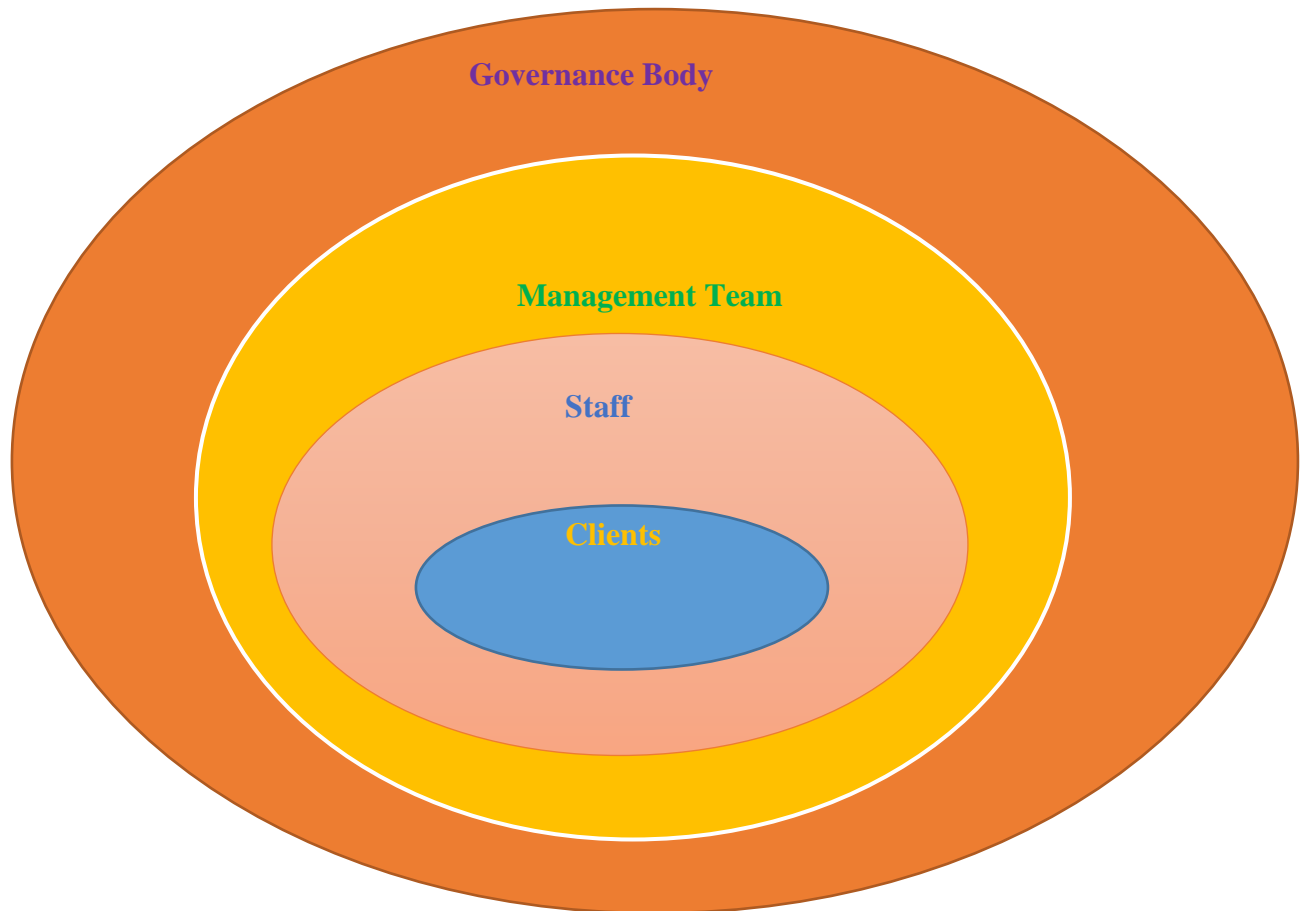
Additionally, the school accountant stated that;

I am informed by regional accountant about the funding and I inform the head-teacher and he inform the Financial Management Committee. On a date agreed by the members of the Financial Management Committee a meeting was usually convened by relevant stakeholders.

Document analysis revealed that MoFNP through government budgetary allocation release funds to MoE which through the directorate of Planning and information under a special unit of accounts. Funds through the unit of accounts whose jurisdiction among others was to carry out the disbursement of funds to Education Boards and other educational institutions, distributes funds to Kaoma Secondary School. Document analysis of the National Decentralization Policy of 2013 advocates for a decentralized approach to management of government funds in which appropriate financial management systems can be devised to strengthen financial management, transparency and accountability. Withholding this policy, the MoGE upon funding Kaoma Secondary School, consequently transfer management powers of government funds to the school. Once funds are under the custodian of Kaoma Secondary School, the management powers of government funds are also bestowed upon Kaoma Secondary School administration and management. Document analysis revealed that the management of government funds and any other funds at Kaoma Secondary School was conducted through the Finance Management Committee established by the Kaoma Secondary School Education Board. Its mandate are to prepare annual work plans and

submit to the Finance sub-committee for the approval by the Board and to prepare and submit annual financial reports for the attention of the Board.

Figure: 4. 5: Structure of Kaoma Secondary School Board.



MoE (2005).

Documents analyzed revealed that Kaoma Secondary School Board comprised of the governance body, management team, staff and clients. The government body consisted of the Head-teacher and other members appointed by the MoGE who represent various interest groups so as to make decision making widely shared. The management team included the administration responsible for the day-to-day running and operation of the institution. The staff at Kaoma Secondary School Board included the teachers and other supporting staff while the clients consisted of the pupils.

Table: 4. 4. Composition of Finance Management Committee.

Name of Management Team	Composition
Kaoma Secondary School Finance Management Committee	<ul style="list-style-type: none">• Head-Teacher
	<ul style="list-style-type: none">• Deputy Head-Teacher
	<ul style="list-style-type: none">• Accountant Officer
	<ul style="list-style-type: none">• Parent Teacher's Association (PTA) chairperson
	<ul style="list-style-type: none">• Heads of Department (HoD)
	<ul style="list-style-type: none">• PTA treasury
	<ul style="list-style-type: none">• Procurement Officer
	<ul style="list-style-type: none">• Records Officer
	<ul style="list-style-type: none">• Bursar
	<ul style="list-style-type: none">• Head-Boy
	<ul style="list-style-type: none">• Head-Girl

Source: MoE (2005).

Management of government funds at Kaoma Secondary School was such that upon reception of the government funding, school administration and management team informed the School Finance Management Committee. It was revealed that the committee held financial meetings in which decisions on modalities to manage the government allocation were made. However, it was revealed that government funding was disbursed with already identified management procedures and principles, hence the committee convened to ensure funds were distributed in connection with government guidelines.

In order to provide in-depth knowledge about the management of government funds at Kaoma Secondary School, the researcher sought to investigate policies and procedures that were engaged in managing of the funds. Participants were asked questions like; what policy documents are involved in managing government funds at Kaoma Secondary School? What procedures were involved in managing government funds at Kaoma Secondary School? Various responses emerged from interview and focus group discussions as well as document analysis. It was revealed that government funds at Kaoma Secondary School were managed following laid down government policies and procedures. The deputy head teacher stated that;

“Government provides policy guidelines on government funds management”.

Some participants revealed that in the management of government funds, the school head-teacher and other members of the administration and management team managed School funds in line with the provisions of the Standard and Evaluation Guidelines of 2015 and the Principles of Education governance and Management Manual of 2005. It was found that the Standard and Evaluation guidelines provide police direction such as;

- Budget - The School was required to have a budget which contained figures for anticipated income and expenditure over a period of the financial year.
- School bank account -Kaoma Secondary School should open and maintain at least two separate accounts in which moneys received shall be deposited before use and that under no circumstance should School funds be deposited into any other bank account than the School bank account.
- Bank Signatories -Authorized bank signatories for the School bank should comprise four approved names as determined by the School Board. The approved names should include the Accounting Officer.

Furthermore, the policy guidelines on the management of government funds as indicated in the Principles of Educational Boards Governance and Management Manual outlined the composition of the School management Committee as follows;

Table: 4. 5. Composition of the Management Team at Kaoma Secondary School.

Type of Board	Name of Management Team	Composition
Secondary School Board	Kaoma Secondary School Board	• Head-Teacher
		• Deputy Head-Teacher
		• Heads of Department (HoD)
		• Accountant Officer

Source: MoE (2005).

It was found that the administration and management team at Kaoma Secondary School had a significant role in the management of government funds. Through document analysis, it was revealed that some of the financial responsibilities and functions were;

- Identifying the needs for developmental projects, managing and executing of work support function to address MoE goals and objectives in line with the Board's annual work plan.
- Managing finances and initiating the development of fund raising activities.
- Maintaining books of accounts including statements of receipts and expenditure for the years under headings in the form prescribed by the MoE and the Board.
- Prepare the annual work plans of the Board and submit to the finance sub-committee under the financial management committee.
- Prepare and submit to the finance sub-committee annual financial reports for the attention of the Board.

Analysis of the policy documents availed indicated that government funds like any other funds at Kaoma Secondary School were managed through various stages under different stakeholders. It was revealed that government funding at Kaoma Secondary School was managed by the governance body, finance sub-committee, finance management committee and Kaoma Secondary School management team. The stakeholders at different stages of financial resource management at Kaoma Secondary School performed different functions. The governance body was mandated

to reviewing and adoption of annual budgets. The governance body ensured the preparation of annual and half-year financial statement, communicating and disclosing of information to stakeholders. It was the function of the governance body to oversee the implementation of adequate control systems and relevant compliances with the law, governance, accounting and auditing standards. The finance sub-committee was responsible to coordinate budget preparation by issuing guidelines to accounting officer, taking into account the guidelines provided by MoGE, priorities set out by the board and time frame. It was responsible for the approval of all expenditure according to an approved budget and set procedures. It ensured that monthly Bank Reconciliation statement and income and Expenditure accounts were prepared and variances in income/expenditure are investigated and correct steps taken, if necessary for presentation to the full Board. The finance sub-committee ensured that end of year financial statements are prepared and presented to the Board and copied to PEO and Permanent Secretary and scrutinize expenditure on regular basis. The finance management committee was mandated to prepare annual work plans and submit to finance sub-committee for board approval. It prepared and submitted annual finance reports to finance sub-committee for attention of the board. The duties of Kaoma Secondary School management team was to manage finances and initiating developmental activities. The school management team maintained books of accounts including statements of receipts and expenditure for the years under headings in the form prescribed by the MoGE and the board. It prepared the annual work plans of the board and submitted to the finance sub-committee through the financial management committee. Kaoma Secondary School management team prepared and submitted to the finance sub-committee annual financial reports for the attention of the board.

4.5 Effective, transparency and accountability

Transparency, effectiveness and accountability were relevant in generating sufficient knowledge about the management of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia. The question, how effective was the management of government funds at Kaoma Secondary School? was asked to assess effective management of government funding. Participant were subjected to interviews and focus group discussion, and it was found that there was no over and under expenditure of government funding. It was found that there was effective management of government funds at Kaoma Secondary School;

“In-fact our School is a role model in Western Province”, said one HoD.

Contrary to the opinion of the HoD, one teacher stated that;

“Some departments had a lot of equipment, whereas others did not have enough”.

The responses from the participants gave the researcher a conclusion that Kaoma Secondary School administration and management team did not manage government funds effective enough to result in increased access, enhance education quality and development at the secondary school.

Transparency and accountability were considered relevant components of management of government funds at Kaoma Secondary School in the study hence were intensively investigated. To assess transparency and accountability questions like; how transparent was the management of government funds at the School? How accountable were individuals entrusted with government funds? Are HoDs involved in the management of funds and to what extent are pupils, other teachers and PTA involved in the management of government funds? Responses to the research questions were captivating and brought in-depth knowledge about the management of government funds at Kaoma Secondary School. Through interview discussions with the School administration, it was revealed that there was transparency in the management of government funds. Communication was made to the stakeholders after which the Finance Management Committee was required to convene to make decisions on the available government funds guided by the guidelines that bound the management of the funds. Some responses from various stake holders revealed that end user’s retired receipts and financial officer submitted financial records to the top management (Head-teacher) for supervision and checking. It was also found that the Annual Financial Reports prepared by the Financial Management Committee during Annual General Meetings (AGM) was some form of transparency.

However, responses from teachers, parents and pupils revealed that they were was lack of transparency in the management of government funds. It was revealed that the head-boy and head-girl representation were only benefiting the administration and not the pupils, and the head-girl wet further to state that;

Us pupils are not informed and have no say on how administration should manage government funding, I belong to the Finance Management Committee but I was not called up for Financial Management Committee meetings.

One teacher stated that;

We are rarely communicated to in terms management of funds, we are not informed, all we see are projects embarked without our knowledge and the only time we hear anything about management of School finances was during AGMs. It is impossible for an ordinary member of staff to access financial information or accounts records from accounts office.

It was found that Kaoma Secondary School administration prioritized building another tuck despite the existing building being in good shape and use, a decision in which teachers, parents and pupils were not asked about. It was further revealed that parents, teachers and pupils only received information on government funding during financial reports at AGMs which only focused on coming year school budget with less or no detailed outline of previous year financial management.

On the financial management element of accountability, school administrators revealed that at Kaoma Secondary School there was accountability. Also administrators revealed that accountability was through retiring of receipts by end users although it was indicated that some members of staff delayed in retiring receipts. However, teachers, parents and pupils revealed that administration was not accountable because they did not avail financial documents for them to check and inspect the management of government funds. The accountant at Kaoma Secondary School stated that

I submit financial reports and document every six (06) months to the regional accountant at PEO's office, and also the Head-teacher checked and inspected accounting documents. However, not everyone in the school can be availed with financial documents, only assigned people access the accounting documents.

The accountant at DEBs stated that;

"Accountant from Kaoma Secondary School submit accounting documents and Non Tax Revenue Reports for supervision and inspection".

One Pupil went further to say that administration was not accountable to them;

To who? We are not aware, they are not answerable to us, the only thing we are told is the increment on tuition fee every year.

The researcher found that parents were only informed about new fees as well as new budget without details of the management of the previous budget.

4.6 Autonomy and flexibility

The study investigated the flexibility and autonomy of School administration in the management of government funding so as to provide in-depth knowledge of how government funds were managed at Kaoma Secondary School. It was found that Kaoma Secondary School administration and management did not have the freedom to decide on the management approach of government funds besides those outlined by the government. The deputy head teacher revealed that;

As a school we do not do what we think but follow rules, the school administration has little or no freedom in the management of government funds and had no authority to divert government funds to others school priorities regardless of the urgency.

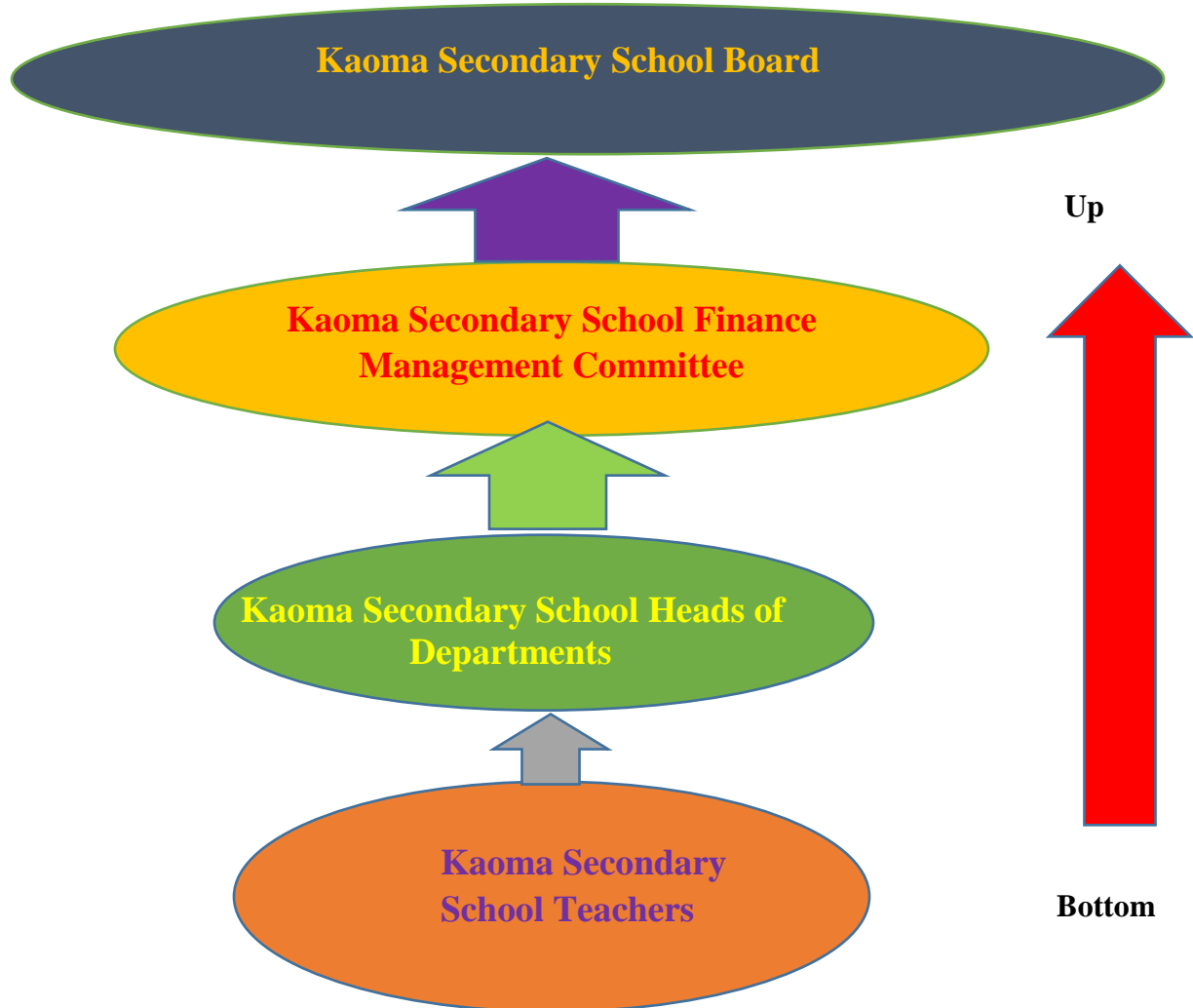
One teacher went further to state that;

School management are not authorized to freely decide on the management of government funding, also government funds have a lot of rigidities and many strings.

4.7 Stakeholders financial management qualification

The question do you have a budget and how is the budgeting process conducted? Was asked in order to enhance the knowledge on management of the government funding at Kaoma Secondary School. Interaction with stakeholders revealed that the School operated on a Budget which was referred to as Annual Work Plan whose formulation followed a particular process.

Figure: 4. 6: Budget Formulation at Kaoma Secondary School.



The figure above revealed the process and stakeholders involved during budget formulation at Kaoma Secondary School. It was revealed that the budget was formulated through the bottom-up approach in which teachers at department level with their various HoDs submitted inputs. HoDs submitted subject teacher's inputs during Financial Management Committee meeting. Departmental inputs were evaluated and examined to constitute the School Annual Work Plan (Budget). It was also the mandate of the Financial Management Committee to prepare Annual Financial Reports. The Financial Management Committee submit financial documents to the Kaoma Secondary School Board which verified and approve the Annual Work Plan (Budget). The school budget and the budgeting process was relevant to this study because it allowed the

researcher to know the role stakeholders involved. It also enabled the researcher to have in-depth knowledge of the financial competency of the stakeholders involved in planning the budget and the level of stakeholder engagement.

The quality of the human resource employed to manage finances at Kaoma Secondary School of Kaoma district in Western province in Zambia was of great significance and was investigated. The question, how qualified are school financial officers was asked. The researcher found that the accountant was the only person who had financial management competence. This was testified by the head-teacher's response that;

My main role is administration, I do not have any financial management training but rely on technocrats like the school accountant.

Accountant at Kaoma Secondary School stated that;

I hold a Zambia Institute of Chartered Accounting (ZICA) technician qualification and I am a full time government employee. However, the accounts department is understaffed and this caused irregularities and it paused a challenge on efficiency and effectiveness.

It was revealed that the accountant at Kaoma Secondary School was qualified to hold the position of School accountant as she possessed the rightful minimum qualifications for the job. Furthermore, responses from other participants stressed that in the past years, teachers acted as accountants but since 2004 government deployed qualified accountants. Also some teachers went on to indicate teachers did not possess any financial management skills and did not see the need for such skills as their duty was to teach, and were not exposed to school financial activities. It was further found that despite being influential in financial decision making, apart from the school accountants other school administrators were not qualified financial managers. Furthermore, it was found that there were only two staffs managing the accounts department. At the time of the research, among the two staff entrusted with finances, only one was a ZICA qualified accountant and deployed by the government to oversee the department while the other one was a biology teacher requested by school administration to assist the qualified accountant. The respondents lamented that the accounts department was understaffed considering the capacity of the School.

4. 8 Policies and procedures for government funds utilization

In order to thoroughly assess the utilization of government funds at Kaoma Secondary School, the researcher investigated policies and procedure involved in the utilization of government funds, efficiency, transparency and accountability, monitoring and supervision mechanism as well as the participation of stakeholders in the use of government funds at the School. The study considered policies and procedures as an important aspect in the utilization of government funds. The research participants were asked questions like; are there any policies involved for the release of funds? What procedures do you follow to distribute government funding? It was found that utilization of government funding at Kaoma Secondary School was tied to regulations and procedures which were provided under the various education guidelines. The Public Finance Act No. 15 of 2004 is one of the policy document that was effected in the use of government funds and that the document primarily existed to provide an independent, objective and consulting service aimed at fostering attainment of the Ministry's primary goals and objectives. This is achieved through among others, rigorous appraisal of internal controls, governance and risk management systems.

The other policy guidelines and procedure documents included the Public Finance Audit Act of 1980, Standards and Evaluation guidelines of 2015 and the Principles of Education Boards Governance and Management Manual of 2005. The deputy head teacher stated that;

Government funds are not used as per wish but tied to government policies, a lot of procedures were engaged, paper work is done and once completed, signatories sign, head-teacher approve and checks, and money is released.

Furthermore, document analysis of the Standards and Evaluation Guidelines outlined that procedures were engaged before utilization of any government funds.

Table: 4. 6: Procedure in utilization of government funds at Kaoma Secondary School.

Item	Stages Required
Procurement of School goods and Services	<p>Before the School utilized government funds on any goods or service purchase, the following stages should be taken into account:</p> <ol style="list-style-type: none">1. The user department should request such goods or services on an internal requisition form to the procurement unit.2. The procurement unit in turn will source the supply from the cheapest would be supplier through a letter of inquiry.3. The would be supplier issues a pro-forma invoice or a quotation to the School quoting the:<ol style="list-style-type: none">a). Priceb). Quantityc). Quality of goods or servicesd). Other terms, such as delivery period or guarantee of the goods.4. The School may choose the cheapest quoted supplier and arrange for delivery of the goods or services.5. The supplier may deliver goods or services before payment or Afterwards depending on the terms agreed upon.6. If goods are delivered before payment, the supplier should issue an invoice to the School demanding payment for the goods delivered.7. The supplier should also issue a delivery note indicating the quality, quantity and condition of the goods delivered to the School.

Source: MESVTEE (2015). Standards and Evaluation Guidelines.

Other policy and procedural documents that guided school administration and management on the use of government funds were the Public Procurement Act No. 12 of 2008. Following the enactment of the Public Procurement Act, the Zambia Public Procurement Authority (ZPPA) revised procurement threshold and outlined that all procurement with an estimated value up to K500, 000 should be undertaken using simplified bidding.

I am only allowed to authorize a threshold of up to K5, 000 and any authorization of funds ranging from K5, 000 to K10, 000 were to be authorized by DEBs or PEO, said the head-teacher.

4.9 Efficiency, transparency and accountability in the utilization of government funds

The subject of finances or money whether in government or private institutions is of great concern and has an important role in the smooth functioning of institutions. The aspects of efficiency, transparency and accountability are critical and sensitive when handling finances. The study investigated the aspects of efficiency, transparency and accountability and questions of; how efficient is administration in the use of available government funding? how transparent is administration in the use of government funding? how accountable are individuals entrusted with School funds? were asked to provide relevant information on the research question, how are government funds utilized at Kaoma Secondary School. Responses were as follows;

Through interviews and focus group discussions, the researcher found that it was difficult to know how efficient administration was because some of the projects school administration embarked on were not necessary like the new school tuck-shop. Hence some participants considered school administration not to be efficient in the use of government funds because the scarce available funds were not expended on priority needs like educational material and infrastructure development. Focus group discussion with teachers revealed that the inability of the administration to be accountable to them through provision of accounting documents was evidence of inefficiency as they did not know how funds were used and on what. It was revealed that the financial report provided to stakeholders during AGMs only provided the general expenditure hence not clear on the efficiency in the use of funds because there was no itemization along expenditure.

Transparency in the utilization of government funding was another component that was of great interest to the researcher in this study. Through interactions with various stakeholders it was found that there was poor transparency in the use of funds as it was observed that the expenditure of government funds were preceded with administration meetings whose outcome was not shared with other relevant school stakeholders. Despite end users retiring of receipts and handing over of purchased items at the storage unit, there was no reports availed to other school stakeholders like teacher, parents and pupils on what the funds was used and how much was balance or surplus. One teacher engaged in the study stated that;

Administration was not transparent enough because it did not inform us how

funds were used. We are not provided with a break-down of how funds are used and on what, we are not allowed access to financial documents, there is no transparency.

Analysis of some documents stated that transparency in the use of government funds was ensured as departments were required to prepare Local Purchase Order (LPO) and Requisitions Books which were documented and stored at the stores unit. Also suppliers were required to submit quotations offering the following documents;

a). Certificate of Incorporation or Registration

b). Zambia Revenue Authority Valid Taxi Certificate

c). Relevant Certificate, e.g. National Council for Construction or Zambia Public Procurement Authority. The supplier who does not provide the above documents is deemed non-responsive. It was also revealed that due to urban-rural location of the school, supplier certificate requirements were not provided and availed to stakeholders.

On accountability: it was found that there was inadequate accountability in the use of government funds at the School. One parent revealed that;

Some purchased items were not documented, internal audits were carried out mostly by the head teacher who was not a qualified auditor.

One teacher engaged in interview discussion stressed that;

It was difficult to outline administration accountability in the use of government funds. Administration does not provide financial information or updates to staff members and financial information has a lot of red tape to access. You see, some of your questions are important and I understand them but I don't have enough and relevant information.

It was further revealed that that the inability to provide information on financial activities to all stakeholders meant that accountability was only among school administrators and not to other important stakeholders like parents, pupils and teachers. The researcher found that stakeholders like parents, teachers and pupils were in the dark in as far as information on the utilization of government funding was concerned. It was further revealed that top management were not accountable to the subordinate stakeholders because they were not deemed important in the utilization of government funds.

4. 10 **Monitoring and Supervision**

Document analysis of the Principles of Education Boards Governance and Management Manual revealed that all books of accounts in the MoE were subjected to Internal and External Audits. It further highlighted that auditors must access all relevant records, property, books of accounts and personnel and obtain information and explanations as they consider necessary. The researcher found that monitoring and supervision in the utilization of government funding at Kaoma Secondary School begun with individuals responsible with funds. There was internal and external monitoring and supervision of the utilization of government funds. The internal monitoring and supervision was conducted by School head-teacher, DEBs and PEO while external was conducted by auditors from the MoGE headquarters. The regional accountant at PEO's office stated that;

I monitor and supervise Kaoma Secondary School accounts documents whenever I have the opportunity to be there but the activities are not regular because I have a lot of schools to monitor and supervise.

The school accountant revealed that;

Once in a while the school head teacher checked accounts books and transactions however it is rear that external auditors visit the school because I have been here for two years now and from the time I was transferred, I have not been audited.

Interactions with the two accountants at PEO's office revealed that there was no one at provincial headquarters employed as an auditor but when need arise, an auditor from any department more especially from the Ministry of Agriculture was engaged to carry out internal audit in preparation of the visiting external auditors. It was further found that despite not having sufficient accounting and financial skills, the Finance Management Committee held evaluation meetings in which books of accounts were reviewed and this acted as monitoring and supervision mechanism. Interviews with the other accountants engaged in the study reviewed that external monitoring and supervision was conducted by auditors from MoGE headquarters. The accountants indicated that auditors from Auditor General's (AG) office assigned to the MoGE headquarters visited Kaoma Secondary School depending on their schedule.

4. 11 Stakeholder participation in utilisation of government funding

The local stakeholders considered in the study were the School administration and management staff, subject teachers, parents and pupils. The research participants were asked to provide responses to the question; are you consulted in the utilization of government funding? Through interview interactions one teacher revealed that;

We are only consulted on the education teaching and learning materials needed in the department and the process is done at department level, we are not asked on how to use funds on other School activities.

One pupil stated that;

As pupils are not consulted maybe the teachers, we were even shocked to see a new tuck-shop being built when we already had one, if they had asked us we could have told them that we want classrooms, we are overcrowded in classes or the sanitation, it is bad.

The head-girl and head-boy during focus group discussion further stated that;

Yes, we belong to the Financial Management Committee to represent the other pupils but so far we have not been called up for financial meetings and we are not consulted, so we don't know how they use the money.

A discussion with a parent who was part of the PTA committee revealed that they were only engaged in the utilization of PTA funds and were excluded from the utilization of government funding. Pupils also attributed to the fact that School administration did not engage them in the utilization of government funds and any pupil interested in knowing how funds were used was faced with hostility and intimidation from school administration.

4. 12 Summary

The chapter presented the findings on allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district of Kaoma district in Western province in Zambia. The findings of the study were presented qualitatively from which data was categorized in themes emerging from respondent's opinions and documents analyzed. The themes government allocation at Kaoma Secondary School, government allocation criteria at Kaoma Secondary School and government allocation and school budget were presented in responding to the research question; how were government funds allocated at Kaoma Secondary School? Management

policies and procedures, transparency, effectiveness and accountability, autonomy and flexibility and stakeholder financial management skills were generated and presented to provide sufficient knowledge on the research question; how were government funds designated for Kaoma Secondary School of Kaoma district in Western province managed? The third research question in this study was, how was the utilization of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia? The next Chapter presents the discussion of the findings of the study. The discussion of the research findings were presented in themes in line with this study research objectives.

CHAPTER FIVE

DISCUSSION OF FINDINGS

Overview

The previous chapter presented the study findings on allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia. The chapter presented the research findings in themes generated from the three research questions of the study. Chapter five (5) of the study presents the discussion of the findings of the study. Discussion of study findings were categorized in themes arising from data collected through document analysis, interview and focus group discussions and presented in tangent with the research objectives. This study research objectives were; to establish how government funds were allocated at Kaoma Secondary School of Kaoma district in Western province in Zambia, to assess the management of government funds designated for Kaoma Secondary School of Kaoma district in Western province in Zambia and to determine how Kaoma Secondary School of Kaoma district in Western province in Zambia utilized government funds.

5.1 Government allocation at Kaoma Secondary School

The findings on allocation of government funding at Kaoma Secondary School revealed that government recognized the importance of education for economic growth and poverty reduction. In the 2014 budget, government allocated K8.61 billion a representation of 20% of National Budget to the education sector and in 2015 government allocated K9.4 billion to education and out of the K9.4 billion allocated to the education sector, 22.4% was allocated to Secondary School education against a 56.5% allocation to primary education. This finding was explained by Beyani (2013) who stated that there was low investment at secondary school education as compared to primary education. The low investment to secondary school education was attributed it to the introduction of Free Basic Education (FBE) in 2002 during the Basic Educational Sub-sector Investment Programme (BESSIP) which significantly improved access to primary education, especially after declining enrolments in the 1990s. Despite the huge investment to primary education, Beyani states that government funding to secondary school education stagnated during FBE and BESSIP and access to this sector was not expanded to accommodate the rising primary

school student population. In the same vain, Chaampita (2010) revealed that education witnessed stagnation in development and that there was a reversal in the post-independence gains attained to improve the sector and that government funding to secondary schools has been declining and schools over the years have been vulnerable to funding reductions.

Kambwili (2010) also agrees to the findings of this study that primary education received increased government funding compared to the secondary education sub-sector and stated that secondary school education Kaoma Secondary School in particular has for a long time been neglected by both government and international donors in preference to primary education which was regarded to possess high social and economic benefits. This was further reflected in the Six National Development Plan- SNDP (2011-2015) which reported that despite the plan to construct a total of 100 Secondary Schools as indicated in the FNDP 2006-2010, only 47 were completed. The study was guided by the quasi-public good theory and education in this study SSE at KSS was regarded as a public good hence, government funding to the education sector was expected to be non-rivalry and non-excludable to the consumers of Secondary Education particularly those from Kaoma Secondary School.

The findings of this study and other studies sited above revealed a biased allocation to education in which primary education benefited government investment unlike the secondary education sub-sector. The primary sub-sector enjoyed huge allocation as compared to secondary school education which according to MoE (2010) was a critical level in the education delivery system because it churns out the cadre that go into colleges, universities and wage-sector employment. The huge government allocation to primary education increased demand for secondary school education in Kaoma district. Given the stagnant funding to the secondary school education sub-sector, pupils from primary schools were excluded and rivaled from accessing secondary education because the population of primary school graduate was too large to be accommodate at Kaoma Secondary School which did not receive any infrastructure expansion for many years. As a result of increased primary education funding with a stagnated government funding at Kaoma Secondary School, secondary school education beneficiaries at the school were exclude from enjoying quality education. Also stagnate investment at Kaoma Secondary School resulted in under development

despite the school being the oldest, urban centred school and surrounded by many primary schools in the district.

The researcher found further that the government funding quarters were scheduled for the month of March for the first quarter followed by June, September and December for the second, third and fourth quarters respectively. It was found that government allocation to Kaoma Secondary School for all the quarters was ever delayed and funding for the fourth quarter which was expected to be allocated in December was never allocated and the allocation was not carried over to the following year funding. The delayed government funding affected the smooth functioning of the institution. Delayed and non-government allocation of the last quarter resulted in poor planning, problematic in school management, difficult to purchase teaching and learning materials and the school accumulated debts. As result of government not funding the last quarter at Kaoma Secondary School, the school faced huge administrative challenges to smoothly meet school targets consequently the school management was forced to increase user fees. Additionally, government failure to fund the last quarter made it irrelevant to plan and the budgeting process lost its importance. Acknowledging the increased primary school education investment by government and private sector with a neglected and stagnated development at secondary school education, Colin Power emphasized in his speech that “*we in the UNESCO have put much emphasis into basic and higher education and have neglected the young people in the middle*”.

Government delayed and failure to fund the last quarter had huge ripple effect on the consumers of secondary education at Kaoma Secondary School. The School administration despite not being allocated with the fourth quarter had to ensure that teaching and learning was conducted. This forced administration to increasing user fees nearly every year especially given the fractuating living conditions, prices of commodities and volatility of the local currency. This scenario left an unpleasant environment for pupils whose guardians could not meet the user fee charges. Such pupils were consequently rivaled and excluded from consuming the secondary education thereby dropping out of secondary school education system.

Chaampita, Beyani, Kambwili and this study findings however, were contrary to the findings of the study conducted by Buckingham in Australian schools. Buckingham (2014) revealed that

unlike the inadequate, delayed, irregular, poor and inconsistent government funding to Kaoma Secondary School, the Australian government expenditure on primary and secondary education was at 3.1% of GDP in 2012–13, and was projected to reach 3.4% in 2024–25. Expenditure on Secondary Education more than doubled in real terms from 2011–12. Australian government expenditure to primary and secondary education was equivalent and in some years more than Zambian government expenditure to the entire education system that is primary, secondary, tertiary and university. This showed a problematic in the Zambian government contribution to the secondary school education sub-sector and the overall Education system in the country.

Local literature reviewed showed a strong advocacy for government increased funding to education in particular secondary education. It was however fascinating and surprising to find that Buckingham's study stated that Australian government over expended on education, secondary school education inclusive and the study strongly advocated for reduced government funding to schools so as to reduce the burden on future generation. Government funding at Kaoma Secondary School has remained relatively unchanged regardless of the rising demand as a result of increased population of primary school graduates. Consequently, significant numbers of primary school graduates get pushed-out of the educational system due poor government funding at Kaoma Secondary School hence despite secondary education being considered a public good in this study.

5.2 Government allocation criteria at Kaoma Secondary School

The government of the republic of Zambia adopted a block funding based on enrolment criteria in allocation of funds at Kaoma Secondary School of Kaoma district in Western province in Zambia. The enrolment based funding criteria used by government to fund Kaoma Secondary School did not result in meaningful development at the school under study. The researcher found that as a result of enrolment based funding criteria that resulted in government funding disparities between Kaoma Secondary School and other Secondary School in the Province. Despite Kaoma Secondary School receiving a better allocation as a result of pupil numbers, pupil and school needs could not be mitigated. The enrolment funding model was centralized in the manner allocation priorities were arrived at because allocations came along already identified targets. A study by Magara (2009) on the strategic actions of Makerere University showed that the government of Uganda consistently pursued the block allocation model of resource allocation. However, decision making

was decentralized, and the operating units decided what line item to fund. Magara stated that the approach led to a lack of shifting of costs to other units and made it difficult to allocate resources in accordance with university and units' priorities, activities and functions. Similarly, the block funding of enrolment based used at Kaoma Secondary School came along with government funding priorities. This denied the school administration and other stakeholders the opportunity to meet local school needs and frequently government priorities were different from the actual local needs.

Contrary to the government funding approach at Kaoma Secondary School, Buckingham (2014) revealed that the Australian government engaged a formula funding approach of the Student First Funding Model. In this model, funding entitlement for every individual school were based on a national Schooling Resource Standard (SRS) for each enrolled student, with extra funding or loadings allocated according to student need: socioeconomic status, Indigenous, English language proficiency, and disability and school characteristics (size and location). The enrolment based criteria of government allocation was not sufficient to mitigate elements of access, education quality and development at Kaoma Secondary School. This was evidenced by the continued exclusion of secondary education consumers due to dilapidated and few infrastructure, and inadequate teaching and learning materials because the method neglected certain needs of learners. Therefore, in order for Kaoma Secondary School to be non-rivalry and non-exclusive in the provision of secondary school education in Kaoma district, government funding ought to be more pupil needs based so as to meet school and pupil's demand. There was also need for government to provide extra funding for infrastructure development, teaching and learning materials which were deemed as vital pupil's needs at the institution. The World Bank (2016) revealed that unlike the primary education, there is no budget formula available for government allocation to secondary schools in Zambia and that allocation to secondary school education positively correlated with the size of pupil enrolment with a negative correlation when government allocation was compared to actual expenditure per pupil. The Zambian government allocation criteria to Kaoma Secondary School meant that the more the pupils the more the allocation however expenditure per pupil become small with an increase in the number of pupils.

5.3 Government funding and Kaoma Secondary School budget

Government allocation at Kaoma Secondary School of Kaoma district in Western province in Zambia was inadequate to meet the School budgetary requirements hence mismatch between government allocation and School budget. This study found that the school had great needs with a huge budget, and government funding did not meet school budget needs. Government funding did not adhere to the school budget requirements hence it failed to trigger development to mitigate major school and pupil needs such as; teacher-pupil ratio and pupil-book ratio among others that compromised access and education quality at the institute. Most classes at the secondary school had pot holes on the floor, broken windows, leaking roofs and walls which were last paint during the Kaunda era. Government funding failure to meet school budget needs, the school could not from government funding expand and rehabilitate the library and purchase new relevant books. The table below show government allocation to education, allocation at Kaoma Secondary School along-side the School budget for the years of which data was available.

Table: 5. 7: Annual Government Allocations and Kaoma Secondary School Budget from 2010 to 2015.

Year	Government Budgetary Allocation to Education Sector (in Kwacha-Rebased currency)	Allocation % to Education	Government Allocation at KSS (In kwacha-Rebased currency)	KSS Annual Budget (for available data)
2010	K3, 320. 9million	19.9%	K167, 057. 00	
2011	K3.828.8million	15.3%	K318, 119. 00	
2012	K4.850.5million	17.5%	K262, 460. 00	K283, 925. 00
2013	K5. 607. 5million	17.5%	K190, 607. 00	K208, 968. 00
2014	K8. 607. 0million	20%	K243, 766. 61	K294, 523. 00
2015	K9. 433. 3million	20.20%	K268, 510. 61	

**Source: MoFNP-Annual Budget Speeches, 2010-2016.
MoFNP- Yellow Books of Zambia, 2010-2015.
KSS-Annual Work Plans, 2012-2014**

Table 5. 7 indicate that government allocation to Kaoma Secondary School for the years 2012, 2013 and 2014 was K262, 460. 00, K190, 607. 00 and K243, 766. 00 respectively. On the other hand Kaoma Secondary School budget for 2012, 2013 and 2014 was K283, 925. 00, K208, 968. 00 and K294, 523. 00 respectively. It should be mentioned that in the three years were school budgets were availed, government funding failed to meet the School budget requirements resulting in stagnated development. It further reduced access because there were not enough funds to embark on huge projects like classroom construction, and under-funding further enhanced poor education quality at the institution because the school failed to purchase sufficient laboratory chemicals and equipment, books and many other education materials. The failure by government funding to meet School budget translated into School administration to reduce the School budget regardless the urgency of the items omitted from the budget. This scenario resulted into huge challenges for the administration to meet School obligations, set goals and this translated into poor education quality.

However, analysis of documents revealed that despite government funding failing to mitigate school budgetary requirements, certain budgets for some education institutions were too exaggerated. Nevertheless, government failure to meet the School budget requirements had an adverse effect on the consumers of secondary education at Kaoma Secondary School. In the year 2013, Kaoma Secondary School had the highest secondary school cut off point in Western province in an attempt to reduce class size. As a result of insufficient class spaces due to government funding failure to meet school budget needs, potential beneficiaries of secondary education were excluded or completely eliminated from the secondary school education system all together. Therefore, government ought to allocate enough funds so as to allow all consumers of secondary school education to enjoy the commodity given that education was regarded a public good in this study.

5. 4 Management policies and procedures

The themes; management policies and procedures, transparency, effective and accountability, autonomy and flexibility, and stakeholder financial management qualification were discussed to appeal to the research objective: to assess the management of government funding designated for Kaoma Secondary School of Kaoma district in Western province in Zambia. The objective of the revised National Decentralization Policy in Zambia stated that decentralization stems from the

need for citizens to exercise control over local affairs and foster meaningful development, coordinated and implementation mechanisms to ensure a bottom up flow of integrated development planning and removal of absolute control by the centre and transfer of authority, functions and responsibilities to lower local levels to enhance sustainable development (Government of the Republic of Zambia-GRZ, 2013). The findings of the study revealed that management of government funds at Kaoma Secondary School followed a systematic process in line to the enshrined government policies and procedures. Management was through an established School Financial Management Committee. Despite government funding managed by a financial committee, majority members felt that school administration only consulted from accountant, bursar, procurement and stores officer. The systematic flow in the management of government funding at Kaoma Secondary School engaged policies and procedures that made certain important stakeholder's decision not to be consider. Management policies and procedures were secretive such that at a certain management level of government funding subordinate stakeholders were not engaged and this denied them opportunity to manage government funding. The procedure involved in the management of government funding was regarded as a routine practice because without knowing how much funding the school received different committees prepared different documents like the annual reports and annual work plans. Government funds management policies and procedure caused abstract budgeting at Kaoma Secondary School because before the school could receive the funding, the policy demanded that a budget was structured.

The approach engaged by school administration in managing government funding did not include stakeholders like parents, teachers and pupils despite being important stakeholders at the institution. In the same vain, Sibeso (2009) argued that school head teacher did not incorporate teachers, pupils and parents in the financial management of government funding. Hence, they were denied of the powers to manage government funding. The study went further to argue that head teachers were not providing favorable environment to encourage stakeholder participation in financial management of government funding. However, the non-devolution approach in the management of government funding at Kaoma Secondary School was in contrary to the National Decentralization Policy. The policy advocated for improved governance responsiveness through engagement of all local stakeholders. The National Decentralized Policy stated that local representatives at the lower level are best placed to know exact nature of local needs and how they can be met in a cost-effective way. Failure to engage all stakeholders in the management of

government funding at Kaoma Secondary School was also contrary to the purpose for the establishment of education boards. According to the MoE (2008) Education Boards were formed to enable communities participate in matters relating to the education of their children. Furthermore, Atuahene (2009) indicated that in Cameroon, Tanzania and Madagascar, management of educational institution funds was highly centralized. The management of funds was under the strict control of Ministries of Education which selected and appointed financial resource administrators and managers at the Ministry headquarters, provincial, district offices often using corrupt and political bias criteria. Such characteristics were similar to the environment at Kaoma Secondary School in which only the school administration was responsible to manage government funding. This led to an exclusion of certain stakeholders like pupils and parents from managing government funding.

The management of government funds at Kaoma Secondary School was tied to government policies and procedures that were diligently followed by administration. Government equipped the school administration with the Standard and Evaluation Guidelines of 2015, a Handbook for Planning and Decision Making of 2008 and the Principles of Education governance and Management Manual of 2005. Government funding at Kaoma Secondary School were managed through a series of procedures and stages. Management was from Kaoma Secondary School Management Team to Board Finance Management Committee, Finance Sub Committee and finally the Government Body which performed different functions. “Authorized bank signatories for the School bank account comprised four approved names that included the accounting officer determined by the Board” (MESVTEE, 2015: 117). Despite the procedures and stages being relevant to maintaining checks and balances, they enhanced ineffective management of government funding as they delayed certain urgent transactions. Therefore, it was imperative that certain procedures and policies were revised to accommodate certain conditions in which the school operated from. World Bank (2010) advocated for government adoption of more innovative management practices and procedures to enhance educational service delivery. The World Bank also found that education in Zambia like many other African countries suffered from institutional rigidities that made it difficult for lower administration to manage government funds adjusting to local needs. Policies and procedure engaged in the management of government funding at Kaoma Secondary School were rigid to include other stakeholders in the managing government funds and

did not give freedom for administration reallocation regardless of the urgency and enhanced mismatch between School local needs and those dictated by government.

5.5 Transparency, effective and accountability

Transparency, accountability and effective management of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia was consider relevant in this study. Management of government funding at Kaoma Secondary School was not effective, transparent and accountable enough to bring about the desired development. The administration at Kaoma Secondary School did not operate on an open door policy in as far as financial information was concerned. Financial reports and documents were not made available to all the relevant stakeholders and even among school administrators only the head teacher, deputy head teacher, procurement officers, bursar and stores officer were authorized to access the documents. Teachers, parents, pupils and to some extent HoDs were not authorized to access financial documents. Also some decisions made on the management of government funding were not effective and resulted in wasteful use of government funding like the prioritizing of building a tuck-shop amid other priorities like restocking the library to improve the pupil-book ratio in the library. Insufficient transparency and accountability was witnessed as some participants did not possess detailed knowledge on government funding and referred the researcher to the head teacher, deputy head teacher and accountant in some cases during data collection. Lack of enough transparency and accountability was evident in that despite the researcher being cleared by the permanent secretary from MoGE, PEO, DEBs and school head teacher to collect data from school financial records, the school accountant and stores officer were still not willing to avail certain accounting documents. The school records officer failed to provide budget details for the six years the researcher requested and only avail annual work plans for three years that did not include the most recent year-2015 and always gave the excuse of ‘our computers were recently formatted and the old information was lost’. The access to financial information was regarded to involve a lot of red tape and bureaucracy, coded in user unfriendly programs that usually required training and practice and there was lack of a legal framework to access information.

In the same vain, Tembo (2014) that revealed that education financial controllers lacked transparency and accountability, and that there was a deliberate attitude to concealing information

that might implicate administration. To the contrary of the findings of this study and those of Tembo (2014), Hansraj (2007) stated that in South Durban in South Africa, school principals were transparent and accountable through strict documentation and record keeping, also there was constant reporting school financial status to the various stakeholders. Lack of enough transparency, accountability and effective management of government funding at Kaoma Secondary School were a recipe to fragmented implementation of School developmental projects and all altogether resulted in under development. Such scenario diminished the chances of some consumers of the secondary education from enjoying the commodity or completely excluding them from any hope of seeing the inside of Secondary School classroom.

5.6 Autonomy and flexibility

Management of government funding at Kaoma Secondary School of Kaoma district in Western province in Zambia was tied to regulations. Some of the management regulations denied school administration the autonomy and flexibility to manage government funding at Kaoma Secondary School. This made it difficult for administration to manage government funding be responsive to school and pupil requirements. For government funds to be used the management procedure was such that four individual signatories for the school bank account were supposed to be approved and signed. Failure for one school bank account signatory to sign, funds would not be released regardless of the need of the item to be purchased. Such regulations and procedures involved in the management of government funding was a government policy directive of which Kaoma Secondary School administration had no control over but to adhere despite limiting their management authorities. The non-autonomous and non-flexibility attached to the management of government funding frustrated the smooth implementation and completion of activities in the school. As a result of lack of management autonomy and flexibility on the part of school administration, certain activities were only completed the following term or year despite being initiated in the previous term or year. The government policies and procedures implored in the management of government funding lacked flexibility and autonomy. This in turn reduced the freedom of School administration to decide on the management approach of government funds besides those outlined by the government. Furthermore, lack of policy flexibility and autonomy reduced administration authority to divert government funds to other school priorities regardless

of the urgency and enhanced mismatch between school local needs and those dictated by government.

5.7 Stakeholder financial management qualification

Effective management of resources demand highly skilled human resource to make decision in how to prudently use the resources to achieve institution objective. However, the findings of this study on the management of government funding at Kaoma Secondary School revealed that among all the individuals managing government funding, the school accountant was the only one with some level of financial management qualification. Such a scenario was sufficient to provide a bleeding ground for mistrust, misuse abuse of financial resources due to inability to understand certain financial transaction. Unprofessional conduct was evident with the stores officer who could not provide the researcher with school budgets due to poor management skills in the storage of financial documents. Similarly, Rambo (2012) revealed that members of the procurement and tendering committee in public secondary schools in Kenya lacked necessary skills to manage school procurement and tendering activities. However, deputy principals and bursars were given basic orientation on management of the procurement process. Nevertheless, school financial management was imperative because it enables the school to achieve effective education development and enhanced education quality. Kaguri, Njati and Thiaine (2014) stated that frequently school principals or head teacher were appointed on the basis of their teaching experience, as well as their academic and professional qualifications. However, training in or even having a working knowledge of financial management was not considered a prerequisite for appointment to the position of principal which affected their performance in financial management duties. Consequently, head teachers or principals lacked the necessary financial management skills to effectively manage School financial resources despite being financial controllers and accountants in their respective Schools.

Furthermore, Nyanyuki et al (2012) outlined that individuals entrusted with preparation of financial statements and books of accounts did not show professionalism in the manner they prepared the books. The financial statements did not agree with the underlying books of accounts and that there was no improvement in the preparation and presentation of financial statements. The

lack of enough financial management qualified administrator implied that the School accountant had too much work. Such tendency was risk in the management of government funding as it would result into compromised and ineffective. Lack of competency among top administration was a bleeding ground for misuse of government funds hence rendering School to fail to meet set goal and targets thereby facilitating under development and poor delivery of education services.

Despite most of the stakeholders not being qualified, the school accounts officer was understaffed. Understaffed accounting human resource was considered as the cause for irregularities and ineffective management of government funding. Inadequate financial officers at Kaoma Secondary School meant that the school accountant was overwhelmed with work. This was a recipe for accounting mistakes and errors and also monopoly of the accounts department. Insufficient qualified human resource in the accounts department implied that in case of natural calamities like illness, school activities that required funding almost came to a stand-still as the accountant was a signatory to the school bank account and was responsive to prepare most financial documents. Also administration initiative to appoint a biology teacher to assist the account meant that other biology teachers were stressed with work in trying to give free time to the teacher helping the accountant especially given the scarcity of science teachers.

5.8 Policies and Procedures for Government funds utilization

In tangent with the research objective; to determine how Kaoma Secondary School of Kaoma district in Western province in Zambia utilized government funding, the researcher discussed the themes: policies and procedures for government funds utilization, transparency, efficiency and accountability, monitoring and supervision, and stakeholder participation in the utilization of government funding. Education like many other competing sectors in Zambia has for a long time attracted a proportion of the total government budgetary allocation. Of this allocation, Secondary Education has been consuming an average proportion of the total money earmarked for education. However, to allocate money to the Secondary Education sub-sector and to utilize the allocated funds are two separate practices in education development.

After data collection on utilization of government funding at Kaoma Secondary School, the researcher found that policies and procedure were an important aspect in the utilization of

government funds. Government funding at Kaoma Secondary School were not used as per school wish but guided by the laid down government policies. Some of the policy documents that provided guidelines in the utilization of government funding were; the Public Finance Act No. 15 of 2004, Public Finance Audit Act of 1980, Standards and Evaluation guidelines of 2015 and the Principles of Education Boards Governance and Management Manual of 2005. MESVTEE (2015) underscores that in order to utilize government funding a lot of regulations and stages were involved. Regulation and procedures are an important element in the use of financial resources because without them it would be difficult to identified usage limits and individuals response to use the funds. However, the policy and procedural requirements of preparing the internal requisition form and securing pro-forma invoice or quotation before purchase of goods and services was too long and cumbersome. The need to secure and scrutinize at least three pro-forma or quotations reduced efficiency as it consumed a lot of time and damaged relationship with especially local supplier who felt that the school did not buy from them but asked them to prepare quotations. Kaoma district fall under a rural-urban set up and has few commercialized business entities thereby rendering it difficult if not impossible to access quotation and receipts from the small scale retailers that are dominant in the area. This trend had the potential to delay or encourage misuse of the funds hence, reduce funds available to purchase enough goods and services to enhance secondary school education access, quality education and development. The lengthy procedural requirement in the utilization of government funding at Kaoma Secondary School delayed the purchase of goods and services. Policy and procedural requirement of school head teacher being allowed to authorize only K5, 000 and any authorization of funds ranging from K5, 000 to K10, 000 to be done by DEBs or PEO made the use of government funding difficult.

The World Bank (2010) stressed that some policies and procedures are rigid and frustrate efforts to adopt good practices or to adjust to shifting circumstances. These policies and procedures do not allow for any redress which would in turn hinder quality education delivery consequently preventing participation of certain individuals in the consumption of Secondary Education. Also government policies and procedures have restrictions in the amount certain education leadership were allowed to authorize. In as much as such practices encourage sanity in the use of government funding, the practice was retrogressive given the prompt and urgency of certain School projects.

Policies and procedures led to situations where items whose procurement processes began in one particular term only to be available to the end users the next term.

5.9 Efficiency, Transparency and Accountability

The theme; efficiency, transparency and accountability was relevant to this study and was discussed in line with the objective of: to determine how Kaoma Secondary School of Kaoma district in Western province in Zambia utilized. Kaoma Secondary School administration and management did not provide accounting documents to relevant school stakeholders hence, stakeholders were deprived of relevant information on the utilization of government funding. Financial reports provided during AGMs only outlined general expenditure and was not clear on the efficiency due to non-itemization of expenditure. Also administration did not provide a breakdown of how and on what government funding was used. School administration failure to provide a platform for other stakeholders enquire and check school finances deprived them of having knowledge of the use of government funding. Lack of transparency and accountability in the use of government funding left stakeholders in the dark as they did not have exact figures and possible dates for government funding. Despite stakeholder interest in government funding, they were always faced with intimidation as they requested for accounting documents. Consequently, majority stakeholders lost interest about government funding and left school administration to use the funds based on their judgement. Willis (2010) agreed to the findings of this study and stated that school finance officers were difficult to understand, not forthcoming with information, and not open about financial utilization. Despite Willis's findings similar to this study, Willis's study went a step further to argue that it was the responsibility of the school business officers as stewards of the public money to make financial information understandable, accessible and transparent to stakeholders. Willis (2010) further revealed that Federal and state governments in America advocated for more transparency in resource use. They demanded that detailed budget data be presented and explained to the public to build an atmosphere of openness and transparency to the community.

Efficiency, transparency and accountability were critical to building trust among stakeholders in the local community and trust was vital when making difficult decisions about funding priorities. In the utilization of government funding at Kaoma Secondary School, there was need for

administration to avail financial documents to stakeholders so as to enhance integrated usage, eliminate untrustworthiness and remove doubts of misuse and embezzlement of government funding. Contrary to the findings of this study, the Ofsted (2012) argued that successful schools in the United Kingdom spent the Pupil Premium by being open to governors, publicized expenditure information and aspect of their spending on the outcomes for pupils to all stakeholders on the school website. Efficiency, transparency and accountability to stakeholders can reduce fragmented project implementation. This can in turn foster development hence, increasing the number of secondary school education beneficiaries at Kaoma Secondary which was considered a public good in this study.

5. 10 Monitoring and Supervision

Monitoring and supervision are important recipes in the utilization of financial resources because through monitoring and supervision, an avenue is provided for checks and balances to ensure proper usage of financial resources. This study found that there was inadequate monitoring and supervision in the utilization of government funding at Kaoma Secondary School. At Kaoma Secondary School, most of the internal monitoring and supervision was conducted by school head teacher who was not a qualified financial manager or auditor. Also the provincial headquarter (PEO) did not have a qualified auditor. Qualified auditors were auditors who were provided by MoGE from Lusaka. External auditing was rare at Kaoma Secondary School and a year would pass without the school being audited. With such accounting practices bad accounting practices were encouraged and it also gave enough room for abuse and misuse of government funding.

Unlike the scenario at Kaoma Secondary School where external audit depended entirely on a representative from Audit General's office attached at MoGE, the OECD (2013) stated that in Sweden, the two national institutions; the Swedish National Audit Office and the Swedish Agency for Public Management audited schools and schools. The audit was not only production of annual reports but the two institutions also audited effectiveness in education. Contrary to the accounting trends at Kaoma Secondary School where only books of accounts were audited in case of an audit, the OECD reported that in Sweden, the monitoring of resource use also involved the evaluation of individual resource managers at different levels of responsibility. In line with the theoretical framework of the study, unprofessional and inadequate monitoring and supervision practice can in

turn lead to reduced funds left for developmental activities at Kaoma Secondary School. Funds can be inefficiently used thereby limiting funds left for developmental activities which would increase access and enhance the quality of education provision.

5.11 Stakeholder Participation

The local stakeholders considered in the study were the school administration and management staff, subject teachers, parents and pupils. The study found that stakeholder participation in the utilization of government funding at Kaoma Secondary School was selective, exclusive and limited in nature. The school administration and management took upon itself the responsibility to utilize government funding and neglected subordinate stakeholders like teachers, parents and pupils. The school administration did not include the subordinate members in the use of government funding. This was an unfortunate circumstance because not engaging or consulting parents and pupils would result into doubts about the efficient use of government funding and would eliminate any form of transparency. Similarly, Bowasi (2007) revealed that principals were very secretive with regards to financial activities, students and board members were not aware of how funds were utilized. Principals did not allow any enquiries on issues of funding and such enquiry was met with hostile reactions from the college administrators. Lack of consultation and participation of stakeholders in the utilization of government funding was against the National Decentralization Policy that advocated for accountability and transparency in the utilization of resources (GRZ, 2013). Administration inability to consult and engage other stakeholders prevented developmental projects that were reflective with the needs of the pupils hence, denying the consumers of secondary education of responsive education.

5.12 Theoretical Relevance

The researcher engaged the Quasi-Public Good Theory which according to Samuelson have unique characteristics of non-excludability and non-rivalry in consumption. The study assumed Secondary School Education at Kaoma Secondary as a public good regarded as that good which all individuals enjoy in common, and that an individual's consumption of such a good leads to no subtractions from another individual's consumption of the same good. In this vain, this study argued that the allocation, management and utilization of government funding at Kaoma

Secondary School should not rival and exclude potential consumers of Secondary School Education at the institution.

Inadequate allocation, ineffective management and inefficient utilization of government funding would interpret reduced available funds to smoothly run the institution be it constructing new classrooms or providing sufficient relevant teaching and learning materials. Alternatively, poor or inadequate government allocation, ineffective management and inefficient utilization would result into upward adjustment of school fees or user fees. This scenario would force the school administration to hike school fees thereby eliminating potential beneficiaries of Secondary School Education at Kaoma Secondary as some parents may fail to source funds to pay exorbitant school fees hence denying some pupils the chance to enjoy the commodity despite it being a public good. This study therefore was in support of the advocacy of the Quasi-Public Good Theory as it sought to advocate for increased government funding to Kaoma Secondary School alongside effective management and efficient utilization so as to result in sufficient funds to increase access, enhance education quality and development. Eventually, Secondary School Education at Kaoma Secondary School would not rival and exclude potential consumers.

5.13 Summary

The Chapter discussed the findings on allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district. The discussion of findings were presented according the themes generated from the study research objectives of; to establish how government funds were allocated at Kaoma Secondary School, to assess the management of government funding at Kaoma Secondary School and to determine how government funds were utilized at Kaoma Secondary School. The discussion of the study findings was reflective of the theoretical framework that guided the research. The study considered education as a public good where; the consumption of secondary school education good by one individual was deemed not to prevent the consumption of the same good by another individual. The study findings however, revealed poor allocation, ineffective management and inefficient utilization of government funding. Therefore, poor allocation, ineffective management and inefficient utilization of government funding resulted into under development consequently, reduced access and led to poor education quality at Kaoma Secondary School. Hence, some potential consumers of Secondary School Education in Kaoma

district were rivaled and excluded to participate in the consumption of the public good. This was due to the fact that poor allocation, ineffective management and inefficient utilization of government funding could not result into increased and conducive classrooms, adequate laboratory equipment, adequate studying space, enough accommodation and sufficient teaching and learning materials. The discussion of the findings also engaged the local and international literature that was reviewed in the study. The next Chapter presents the conclusion and recommendations of the study.

CHAPTER SIX

CONCLUSION AND RECOMMENDATIONS

Overview

The previous chapter presented the discussion of the major findings of the study. The findings were discussed according to the three themes developed from the research objectives. The research objectives were; to establish how government funds were allocated at Kaoma Secondary School, to assess the management of government funding at Kaoma Secondary School and to determine how government funds were utilized at Kaoma Secondary School. Chapter six of the study draws the conclusion of the study and provide recommendations on allocation, management and utilisation of government funding at KSS based on the findings.

6.1 Conclusions

The purpose of this study was to investigate allocation, management and utilization of government funding at Kaoma Secondary School.

The study concludes that;

Government allocated an increased portion of the education funding to primary school sector and a stagnated allocation to Secondary School Education. Government increased allocation to primary school education resulted into increased developmental projects undertaken in primary schools. This scenario brought about increased primary school access hence increased enrolment and completion rates at primary level. However, government funding at Kaoma Secondary School has not resulted into significant development in comparison to the development witnessed at primary school education sub-sector.

Government allocation at Kaoma Secondary School was poor, erratic and inadequate hence continued mismatch between government disbursement and School budget needs. Government allocation at Kaoma Secondary School in the years for which data was available was below the school budget requirement. This made the school administration

to eliminate certain relevant budget items like purchase of laboratory equipment to improve education quality and concentrated government funding on paying of school bills like water and electricity.

The criteria implored to fund Kaoma Secondary School was the enrolment based approach. In this study it was concluded that government implemented the enrolment based funding approach in a more historic and discretionary nature thereby rendering it not sufficient to address the many financial challenges encountered at the institution. Government funding patterns at Kaoma Secondary School were more of an additional or subtraction of a small portion of the education allocation depending on the previous allocation. Despite education competing with other sectors, the discretionary or traditional approach to funding Kaoma Secondary School did not address the underdevelopment, low access and poor education quality at the institution.

School administration were reluctant to share financial management responsibilities with non-administrative stakeholders. School administration engaged traditional financial management approaches that were secretive hence compromising transparency, effective management and accountability of government funding.

Government policies and procedures that guided School administration and management on utilisation of government funding involved a lengthy and cumbersome process. Some policies and procedures on management and utilisation of government funding despite being relevant could be avoided to smoothen and quicken the implementation of certain projects at Kaoma Secondary School.

The study further concluded that School administration and management did not allow participation of other stakeholders in the utilisation of government funding, a scenario that lead to other stakeholders deem administration to be secretive. Transparency and accountability are very important aspects in the utilisation of government funding and can only be achieved when all stakeholders are involved. Eliminating one section of the

institution in the utilisation of government funding raises suspicion and mistrust in the use of the funds.

After a careful analysis of the findings in light of the study purpose, the researcher was of the view that Kaoma Secondary School had the potential to increase Secondary School Education access, enhance education quality and overall development to mitigate rising demand of Secondary School Education in Kaoma District.

6. 2 Recommendations

In the light of the major findings of the study, the following recommendations were proposed to increase access, enhance education quality and bring about development at Kaoma Secondary School.

1. The government should ensure that funding at Kaoma Secondary School there was consistent and increased so that School budget needs could be fully mitigated hence facilitating smooth operation of the institution. This could improve access to Secondary School Education in Kaoma District, enhance education quality and bring about development at Kaoma Secondary School. It entails that government should ensure early funding and provide allocation of all the quarters.
2. Government should consider funding Kaoma Secondary School on Pupil Needs-Based funding formulae unlike the enrolment based whose practice has been more of incrementalism or discretionary. Government should engage formulae funding similar to the one used in Australia where government funded secondary schools on Student First Funding Model with funding entitlements based on a national schooling Resource Standard for each student with extra funding (loadings) allocated according to student socioeconomic, disability, indigenous, school size and location needs for recurrent expenditure and capital expenditure was funded separately. This would eliminate challenges of teaching and learning materials, class overcrowding among others.

3. The government should consider equipping the head teacher with financial management skills so as to effectively manage government funding since the head teacher was the financial controller and accountant in the institution unlike depending on school account, the department which was understaffed. This could be achieved by engaging the head teacher in financial management seminars and workshops, or sponsorship to undertake such programs.
4. Kaoma Secondary School administration and management should engage into more effective, transparent and accountable methods in the management of government funding. This trend would ensure that other stakeholders are equipped with relevant information on management of government funds, thereby eliminating untrustworthy and monopoly. This could be done through availing information on how decisions on government funds were made and how the decision making process was undertaken.
5. Government policies and procedures involved in the utilisation of government funding should eliminate rigidities to reduce delay in the purchase of School materials. This would entail recruitment of adequate qualified personnel with relevant skills in accounting, procurement and tendering activities so as to make the process not to falter. This could be attained through cutting certain unnecessary procedure or stages involved in the procurement of School goods as indicated in the Standards and Evaluation Guidelines (MESVTEE, 2015).
6. Kaoma Secondary School administration and Management should be consultative and inclusive in the utilisation of government funding. Lack of participation of all stakeholders in the utilisation of government funding could lead to disintegration and uncoordinated implementation of important projects hence result into underdevelopment and altogether failed project in turn inefficient use of government funding. Parents, students, teachers and overall School administration should be consulted and included in the utilisation of government funding, eliminating one group of stakeholders would encourage disharmony and breaches the characteristics of transparency and accountability.

7. The researcher recommends that government should enhance financial monitoring and supervision mechanisms to ensure prompt and sufficient checks of financial documents and individuals with responsibilities to look after government funding. This would enhance efficient utilisation of government funding. This could be achieved through regularly auditing unlike the current situation where the school accountant has not been audited for the past two years.

6.3 Suggestions for future Research

This study focused on allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district. Therefore, the study recommends that a detailed comparative study on allocation, management and utilization of government funding in rural and urban Secondary Schools in Zambia be conducted. This could ascertain the government funding disparities between rural and urban Secondary Schools.

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Appendix A: UNZA Data Collection Permission Letter.

Mr. Hachindis
FIR
16/12/15

Director (P/I) *Fya*

Hachi
Regarding that you
have been disbanding
schools. Kindly assist
for the attached
PPO (Budgets)
10.12.15



THE UNIVERSITY OF ZAMBIA
SCHOOL OF EDUCATION

Telephone: 291381
 Telegram: UNZA, LUSAKA
 Telex: UNZALU ZA 44370

PO Box 32379
 Lusaka, Zambia
 Fax: +260-1-292702

Date: *29/10/15*

Chief (EBS)
Fya
AP
10.12.2015

TO WHOM IT MAY CONCERN

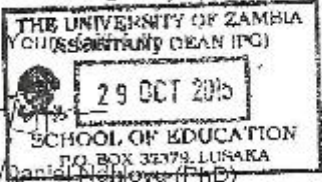
Dear Sir/Madam

RE: FIELD WORK FOR MASTERS / PhD STUDENTS

The bearer of this letter Mr. *MANUEL SIAMPULE* Computer number *514704404* is a duly registered student at the University of Zambia, School of Education.

He/She is taking a Masters/PhD programme in Education. The programme has a fieldwork component which he/she has to complete.

We shall greatly appreciate if the necessary assistance is rendered to him/her.

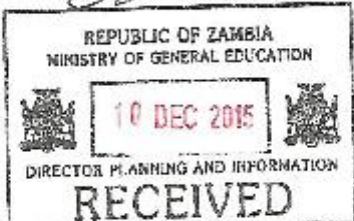


for **ASSISTANT DEAN (PG)- SCHOOL OF EDUCATION**

cc Director, DRGS
 Dean, Education

PPO (Budgets)
The bearer has been granted
permission to collect data. Kindly
attend to him. He is expected to
share some of his findings with

Inange
Ask the student to
see me on Monday.
CEO (EBS) 11/12/15



Appendix B: Consent Form.

SCHOOL OF EDUCATION: DEPARTMENT OF RELIGIOUS STUDIES

Dear interviewee,

I am a post-graduate student at UNZA. I am conducting a research on allocation, management and utilization of government funding at Kaoma Secondary School of Kaoma district. You have been purposively selected to voluntarily take part in this study.

The information supplied will be considered confidential and used purely for academic purposes. You reserve the right to accept or refuse to participate in this study. You are at liberty to terminate participation with no subjection to explanation.

Your identity will be highly reserved and accorded necessary confidentiality as far as the law allows.

If you are willing to participate in the study, you can fill the space under voluntary consent below.

.....

Manuel Siampule

Voluntary Consent

I.....voluntarily agree to be a participant in Manuel Siampule's study. I understand the reason why the study will be conducted and fully agree to the rules binding.

Interviewee's Signature:

Date:

Appendix C: Interview Discussion Guide for Planner, PEO and DEBs.

Interviewee's Details

Name of institution:

Position held:

Questions on Allocation

1. How much government funds are released for Secondary School Education?
2. How much of the funds are allocated to Kaoma Secondary?
3. How long does it take for funds to reach Kaoma Secondary School from time of disbursement by Central government?
4. What criteria did government use to allocate funds for Secondary School Education in Kaoma district?

Questions on Management

5. How effective is the management of government funds at Kaoma Secondary School?
6. What policies and practices are engaged in the management of government funds at Kaoma Secondary School?
7. How autonomous and flexible is the management of government funds for Secondary School Education in Kaoma?
8. How transparent and accountable are financial officers and what distribution procedures are followed?

Questions on Utilization

9. How are funds used?
10. Are there consultation on how funds are to be utilized?
11. What supervisory and monitoring activities are done in the utilization of government funding at Kaoma Secondary School?
12. How efficient is the utilization of government funding?

Thank You for Your Time!!!!!!

Appendix D: Interview Discussion Guide for HoDs, Bursar, Stores Officer, Procurement Officer and Parents.

Interviewee's Details

Name of institution:.....**Position held:**

Questions on Allocation

1. How much funds does government release for Kaoma Secondary School?
2. What is the government funding frequency at Kaoma Secondary School?
3. What criteria did government use to allocate funds at Kaoma Secondary School?
4. Does the School operate on a budget and does government allocation correspond to school budget requirement?

Questions on Management

5. How are funds managed once released from central government?
6. Are government funds effectively managed at Kaoma Secondary School?
7. What policies and practices are used in the management of government funds?
8. How does early or delayed disbursement of government funds affect management of funds at Kaoma Secondary School?
9. How autonomous and flexible is Kaoma Secondary School in the management of government funds?
10. How qualified are individuals handling government funds?
11. How transparent and accountable are individuals engaged in financial management?

Questions on Utilization

12. How are government funds utilized at Kaoma Secondary School?
13. Is there consultation of stakeholders on how funds are to be utilized?
14. Are individuals using government funds subjected to retiring of receipt?
15. Is there any disparity between the funds received at Kaoma Secondary School to the funds disbursed by central government?
16. What supervisory and monitoring activities put in place when utilizing government funding?
17. How efficient is the utilization of government funding?

Thank You for Your Time!!!!

Appendix E: Interview Discussion Guide for KSS Head and Deputy Head teacher.

Interviewee's Details

Name of institution:

Position held:

Questions on Allocation

1. How has been government funding to Kaoma Secondary School?
2. What criteria did government engage when funding Kaoma Secondary School?
3. Has there been funding disparity among Secondary Schools in the district?
4. Has the School experienced delayed or early funding and what is the effect of such kind of funding?
5. Does funding correspond School's budget needs?

Question on Management

6. What procedures and policies are involved in managing government funds at Kaoma Secondary School?
7. How effective is the management of government funds in meeting priorities?
8. How transparent and accountable are individuals entrusted with School finances?
9. How is the budgeting process conducted?
10. How qualified are the School financial officers?
11. Are HODs, teachers, parents and pupils involved in the management of funds?
12. How autonomous and flexible is the management of funds at the School?

Questions on Utilization

13. How are government funds utilized at Kaoma Secondary School?
14. Are there any policies and procedures involved for the use of funds?
15. How efficient, transparent and accountable are individuals is the use of government funds?
16. Are there monitoring or supervision mechanism to ensure appropriate application of funds to meet intended goals?

Thank You So Much For Your Time!!!!!!

Appendix F: Interview Discussion Guide for Accountants.

Interviewee's Details

Name of institution:

Position held:

Questions on Allocation

1. How much does government release to Kaoma Secondary School?
2. How has been government funding to Kaoma Secondary School?
3. What criteria has been used to fund Kaoma Secondary School?
4. Has the School experienced delayed or early funding and what is the effect of such kind of funding?
5. Does government allocation to Kaoma Secondary School correspond to School budget needs?

Questions on Management

6. How are government funds managed once released from central government to Kaoma Secondary School?
7. What procedures and policies are involved in managing government funds?
8. How efficient, transparent and accountable is the management of government funds in meeting school priorities?
9. How is the planning for government funds and are you consulted in the budgeting process?
10. What financial management skills do you possess and what is the required qualification for a Secondary School financial officer?
11. How do you manage financial records?

Questions on Utilization

12. How are government funds utilized at Kaoma Secondary School?
13. Are there any policies and procedures involved for the release of funds at the School?
14. How efficient, transparent and accountable is the use of government funds?
15. Are there monitoring or supervision mechanism to ensure appropriate application of funds to meet intended goals?
16. Do you have a financial committee and what is the composition of the financial management committee?

Appendix G: Focus Group Discussions for Teachers.

Interviewee's Details

Name of institution:

Number of Teachers:

Questions on Allocation

1. How has been government funding at Kaoma Secondary School?
2. How frequent has been government funding at the school?
3. What criteria did government use to determine funding at Kaoma Secondary School?
4. Are there funding disparities between Kaoma Secondary School and other secondary schools?
5. Does government allocation meet School budget requirements?

Questions on Management

6. How are government funds utilized at your Kaoma Secondary School?
7. What policies and procedures are involved in the management of government funds?
8. Are stakeholders consulted and involved in the management of government funding?
9. How qualified are financial officers handling funds?
10. How effective, transparent and accountable is the management of government funding?

Questions on Utilization

11. How are government funds utilized at Kaoma Secondary School?
12. How efficient, transparent and accountable is the use of funds?
13. Is stakeholder participation in the utilization of government funding encouraged?
14. What rules and regulations are involved in the use of funds?

Thank you for your time!!!!

Appendix H: Focus Group Discussion for Pupils.

Interviewee's Details

Name of institution:

Number of pupils:

Questions on Allocation

1. Who is responsible for providing funds at your school?
2. In your own observation of school operations, does your school receive less or more funds as compared to other secondary schools in the district or schools from other districts?
3. Do you think that your school receive funds every term or every year?
4. Are funds given to your Secondary School correspond to what is required to develop the school?

Questions on Management

5. How well are funds looked after at your Secondary School?
6. What rules and regulations are used to look after the school funds?
7. Do you think administration use funds wastefully or properly use the funds?
8. How qualified are financial officers handling funds for Secondary School?
9. How transparent is the administration on school funds?
10. Do you have a say on how School funds should be managed?

Questions on Utilization

15. How are funds used at Kaoma Secondary School?
16. How transparent is administration in the use of money?
17. Are pupils involved in the development and planning of budget?
18. Are pupils allowed to monitor the use of money to ensure that it is used to meet intended goals?
19. Are pupils given reports on the use of funds?
20. Are you consulted on how funds are used, and on what?

Thank you for your time!

Appendix I: Kaoma Secondary School Work Plan.

MINISTRY OF EDUCATION, SCIENCE, VOCATIONAL TRAINING AND EARLY EDUCATION

WESTERN PROVINCE

KAOMA SECONDARY SCHOOL

2014-PROGRESS REPORT

BRIEF ANALYSIS

The school is the only boarding secondary school in the district with a total enrolment of 2007 internal pupils. Out of which 1017 are boys and 990 are girls. Of 2007 pupils 1019 are boarders and 988 are day scholars. Out of 1019 pupils in the boarding, 558 were boys and 461 girls. The APU has 9 classes for grades 10 to 12. The enrolment at APU or external stands at 780; 422 boys and 358 girls. The school have a total of about 605 pupils as orphans comprising 298 girls and 307 boys. The staffing level is 76; 30 females and 46 males. In order to increase access and provide conducive teaching and learning, the school embarked on the conversion of 1×3 dormitory block into classrooms.

Table 4: BUDGET

Objective	Strategies	Activities		Amount			Challenges
		planned	implemented	Budgeted	Received	Spent	
To provide a frame work developing policies on education and decision making as to enhance quality delivery	Intensifying stakeholder consultative meetings	To hold staff meetings	3 staff meetings were held	500	500	500	
		To hold planning meetings	3 planning meetings were held	1,500	1,500	1,500	
		To hold PTA consultative meetings	3 PTA meetings were held	1,500	1,500	1,500	

		To attend a semi-annual planning meeting	1 semi-annual meeting attended	7,186	7,186	7,186	
		To attend 2013 AWPB meetings	2013 Annual work and budget meeting was attended	7,186	7,186	7,186	
		Setting and printing of end of term tests	Printing of end of term tests	17,872	17,872	17,872	
To facilitate the provision of well-coordinated specialized services in order to enhance effective and efficient operations of the school	To pay utility services, procure office equipment and boarding provision for smooth running of the school	To pay utility services	Utility services were paid to ensure continuity of services	8,000	8,000	8,000	To continue paying for utility bills
		To pay boarding provision such as food stuffs	Food stuffs were procured to feed the boarding pupils	16,598	16,598	16,598	
		To procure mattresses for the boarding pupils	113 mattresses were successfully procured for the boarding pupils	16,598	16,598	16,598	Not enough funds needed for more mattresses
		To carry out maintenance works on plant equipment	Submersive pumps were procured and repairs done for the school bore holes	10,000	10,000	10,000	More funds are needed

		To procure fuel and lubricants	Fuel and lubricants were successfully procured	8,000	8,000	8,000	
		To attend Youth Day Celebration	The Youth Day was attended successfully	6,000	6,000	6,000	
		To service school motor vehicles, plant Equipment and office Machines	Maintenance of the school Equipment and motor vehicle were done	11,500	11,500	11,500	Some spare parts could not be easily found on the market
			The school attended the district co-curricular activities	3,000	3,000	3,000	More funds
To provide bursary to vulnerable children in order to increase access	To mobilize funds to academically sponsor OVCs through school bursary schemes and other cooperating partners as NGOs and churches	To mobilize funds through cooperating partners for supporting the OVCs	176 OVCs were academically paid for	24,217	24,217	24,217	Inadequate resources for more sponsoring of the OVCs as the school had 605 OVCs

To maintain health learning environment in schools	By acquiring disinfectants and cleaning tools like brooms. etc	To provide tools and disinfectants	Cleaning tools and disinfectants were procured	15,024	15,024	15,024	
Management of an effective system in order to mitigate the impact of HIV/AIDS on teachers, other staff and pupils	Continuous sensitization meetings, provision of literature, bill boards and drama	Sensitization meetings	Sensitization meetings and literature were conducted and provided	8,720	8,720	8,720	More funds are required for sensitization activities
To improve the learning and teaching environment in order to enhance quality education and improve access	By fabricating more classroom	To fabricate more classroom furniture	Some classroom furniture was fabricated	12,104	12,104	12,104	Dining Hall has critical shortage of furniture
	By increasing the number of VIP toilets	Construction of VIP toilets	Construction of VIP toilets was not done due to lack of funds	8,552			Inadequate funding limited more VIP toilets to be constructed
To improve the learning and teaching environment through construction and maintenance	To carry out maintenance works on school sewer line	To procure sewer pipes and accessories	Maintenance works were carried out	8,552	8,552	8,552	More funds are needed to overhaul the whole sewer line.
	To carry out maintenance works on all school infrastructure	To procure maintenance materials	Electrical fittings, glass panes and other	5,000	5,000	5,000	

		for the repair of doors, windows and electrical fittings in school	materials were bought				
	To improve the security of the school infrastructure	To extend the wall fence	The wall fence has reached an advanced stage	11,402	11,402	11,402	More funds are needed
To provide and implement activities that are designed to produce a well qualified, committed and confident teaching staff so as to enhance quality curriculum delivery	Capacity building through SPRINT activities, seminars and workshops	To facilitate capacity building in human resource	To conduct and attend workshops and seminars and SPRINT activities	18,528	18,528	18,528	More funds are needed
	To support Diploma teachers upgrade themselves	To support 2 teachers at UNZA	2 teachers were sponsored to upgrade themselves	18,528	18,528	18,528	More funds are needed
	To ensure that all teachers are provided with teaching and learning materials	To purchase learning and teaching materials	Stationary and teaching aids were procured for all the teachers	7,268	7,268	7,268	
To improve the quality of learning by increased pupil book ratio	To improve the book ratio for pupils in all subjects especially Zambian	To procure some text books	No text books were procured due to lack of funds	22,292			Inadequate funds made it difficult to acquire more text books

	languages and social science departments						
To improve the quality of learning by increased pupil book ratio	Promoting the pupil centred method of teaching by allowing pupils to carry out laboratory experiments	By procuring more science lab apparatus	Science lab apparatus were procured successfully	14,052	14,052	14,052	
	To procure lab chemicals	To procure lab chemicals	Lab chemicals were procured	4,844	4,844	4,844	More funds are needed
GRAND TOATAL				K295,178.00	K264,334.00	K264,334.00	

Source: Kaoma Secondary School Annual Work Plan, 2014.

Appendix J: Document Analysis.

ACTIVITIES

- ▶ Researcher collected data from financial documents used by MoGE, PEO, DEBs and Kaoma Secondary School.

- ▶ Researcher reviewed Work Plans for MoGE and PEO and Kaoma Secondary School.

- ▶ The Researcher analyzed Yellow Books and National Budget Speeches.

- ▶ Financial records included funds received by the School from government and the School Work Plans or Budgets.