

**MANAGEMENT OF FUNDS ALLOCATED TO SPECIAL EDUCATION UNITS IN
SELECTED PRIMARY SCHOOLS OF CHONGWE DISTRICT**

BY

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A dissertation submitted to the University of Zambia in collaboration with Zimbabwe Open University in partial fulfilment of the requirements for the award of Master of Education in Educational Management.

THE UNIVERSITY OF ZAMBIA

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DECLARATION

I, **Betty Selemani**, do hereby declare that this dissertation is my original work and that all the works of other persons used in this dissertation have been duly acknowledged; and that this work has never been presented to the University of Zambia or any other university for an academic award.

Signed:

Date:

APPROVAL

The dissertation of **Betty Selemani** has been approved as a partial fulfillment of the requirements for the award of the Degree of Master of Education in Educational Management of the University of Zambia in collaboration with Zimbabwe Open University.

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ABSTRACT

The study was carried out to investigate how funds allocated to special education units in selected primary schools in Chongwe District are managed. The study sought to: ascertain usage of the funds allocated for special needs education in public primary schools to evaluate awareness of financial management guidelines in the management of school funds allocated to special needs among primary school managers and to establish the challenges faced by the special education units when accessing and using of funds allocated to special education units in selected primary schools in Chongwe District. A case study research design was adopted for the study. The sample size was 4 head teachers, 4 Special Education Coordinators, and 4 Cashiers of special education units in primary schools. All participants were selected through judgmental purposive sampling method. The data collection instruments used was semi structured interviews. The data collected through interviews was analyzed using thematic analysis where data was sorted, coded and interpreted. The study findings revealed that there were no clear guidelines guiding the usage of funds allocated to special education units in primary schools and this enabled special education units to opt to use funds on matters more to do with administrative works than matters to do with learner support. The study findings also revealed that schools with special education classes had no stand - alone financial management guidelines on the utilisation of funds on special education programmes and special education units spent funds without following any laid down guidelines. The findings of the study revealed that finance scarcity was posing a very serious challenge in special education units because there were inadequate funds allocated to special education units in primary schools. The research further concluded that the lack of training of financial management committees in financial management has a negative influence on the ability of head teachers to effectively and efficiently manage school funds which are allocated to special education needs; the task requires basic level competency in accounting and book keeping. Finally, the study recommends that the Ministry of Education should also intensify awareness campaigns on the financial management guidelines they issue to assist primary school managers make informed financial decisions; ensure that school committee members are actively involved in the management of school funds to reinforce their overseer and supervisory functions in the utilization of school funds.

DEDICATION

This publication is dedicated to the Almighty God who manages giving life everyday and a vision for my future, my beloved sister Grace Selemani, my son Joseph Kibenda, my daughter Mercy Kibenda, my uncle Mr Muyumbana, family and friends for their support, care and encouragement rendered to me during my course of study.

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ACRONYMS

CPA:	Certified Public Accountants
DFID:	Department for International Development
EAC:	East Africa Community
EFA:	Education for All
ERS:	Economic Recovery Strategy
ESSP:	Education Sector Support Program
FBO:	Faith Based Organizations
FPE:	Free Primary Education
GDP:	Gross Domestic Product
IEA:	Institute of Economic Affairs
IPAR:	Institute of Public Analysis and Research
IT:	Information Technology
KACC:	Kenya Anti-Corruption Commission
KATC:	Kenya Accountants Technicians Certificate
KESSP:	Kenya Education Sector Support Program
KNUT:	Kenya National Union of Teachers
LMS:	Local Management of Schools
MDG:	Millennium Development Goals
MOE:	Ministry of Education
MOEST:	Ministry of Education, Science and Technology
MTEF:	Medium Term Expenditure Framework

NGOs:	Non-Governmental Organizations
NPM:	New Public Management
PFM:	Public Finance Management xii
PPDA:	Public Procurement and Disposal Act of 2005
SNG:	Sub-National Governments
SWAP:	Sector Wide Approach Programmes
SWOT:	Strengths, Weaknesses, Opportunities and Threat
UK:	United Kingdom
UNDP:	United Nations Development Program
UNESCO:	United Nations Environmental, Scientific and Cultural Organization
UNICEF:	United Nations International Children Education Fund.
USA:	United States of America
USAID:	United State Agency for International Development

CHAPTER ONE

INTRODUCTION

1.1 Introduction

This chapter outlines the background to the study, the statement of the problem, purpose of the study, objectives of the study, research questions, significance of the study, limitation of the study and operational terms used in this study.

1.2 Background of the study

Financial management is the system by which the resources of an organization's business are directed and controlled to support the organization's goals (United Kingdom, 2009). According to the UK (2009) report, good financial management is an essential element of strong corporate governance and forms part of the foundations of an organization, underpinning service quality and improvement, and is the basis of accountability to stakeholders for the stewardship and use of resources. The report further observes that effective financial management helps an organization to manage its budgets, allocate resources and make decisions supported by an understanding of the relationship between costs and performance and deliver its services cost-effectively.

Further, the UK (2009) report notes that financial management is important in managing the use of resources cost-effectively to deliver services that meet the needs of young people and families and that good financial management helps an organization manage its budgets, manage the financial risks to the organization, allocate resources and make decisions supported by an understanding of the relationship between costs and performance, and deliver its services cost effectively. Good financial management supports an institution in meeting its responsibilities to the public, while also delivering value for money for taxpayers. The quality of financial governance and leadership within an organization is fundamental if financial management is to be taken seriously. Therefore, according to the report, sound financial governance depends on well-developed internal control and risk management, and staff having appropriate financial management skills and expertise.

Davies and Ellison (1998) recommend that the fundamentals of financial management such as governance, internal control, probity and propriety should be firmly in place. According to

Davies and Ellison, the institutions of education need to establish core financial competencies and achieve consistency of financial management skills throughout their institutional structures. Davies and Ellison further observed that financial management in education is concerned with the cost of education, source of income to meet educational costs and the spending of the income in an objective manner in order to achieve the educational objectives. Therefore, education is both consumption and an investment in human capital by individuals and society.

Over the past five years, there have been significant reforms to education funding arrangements to make throughout their institutional structures. Davies and Ellison further observed that financial management in education is concerned with the cost of education, source of income to meet educational costs and the spending of the income in an objective manner in order to achieve the educational objectives. Therefore, education is both consumption and an investment in human capital by individuals and society. Changes to the way in which support for young people with special educational needs (SEN) is funded have been an important aspect of this, and these changes have been designed to support wider reforms of the SEN and disability (SEND) policy framework. In particular, the changes have brought much closer alignment between the funding of high needs in schools and in other post-16 institutions.

Education is a prerequisite to national development. Seen in this light, education is an indispensable means of unlocking and protecting human rights since it provides the environment required for securing good health, liberty, security, economic well-being, and participation in social and political activities.

Good performance in education, training and research sectors immensely contributes to any country's national development. Performing education sectors produce appropriate human resource capital that is integral in spurring productivity. Improved national productivity is an important channel in the elimination of poverty, disease and ignorance, hence improving human welfare.

The Government of Zambia is committed to the provision of equal access to quality and relevant education and training opportunities to all Zambians. Towards this goal, the government has ratified and domesticated various global policy frameworks in education. The government signed Article 26 of the Universal Declaration of Human Rights (1948), consequently recognizing and committing itself to the right of every child to access education. The Article recognizes the intrinsic human value of education, underpinned by strong moral and legal foundations. Other

international policy frameworks ratified and signed by the government include, (but are not limited to) the 1989 United Nations Convention on the Rights of the Child (CRC), the 1990 African Charter on the Rights and Welfare of the Child, Salamanca Statement (1994), the Framework for Action on Special Needs Education (1999), the Millennium Development Goals (MDGs) and Education For All (EFA) by 2015.

Educational opportunities for children (learners) with special needs and disabilities are a major challenge to the education sector. The national education system has been characterized by inadequate systems and facilities that respond to the challenges faced by learners with special needs and disabilities. Rule number 6 of the United Nations Standard Rules on the Equalization of Opportunities, not only affirms the equal rights of children, youth and adults with handicaps to education, but also states that education should be provided “in integrated school settings” and “in the general school setting”. There is need to link inclusive education with wider community-based programmes for Persons with special needs and disabilities.

Special needs education started in Zambia after the end of the Second World War and has since been offered mainly to four categories of children with disabilities, namely; children with hearing impairment, mental handicap, visual impairment and those with physical handicap. Education to these children was only offered in special schools until the 1970s when units and integrated programmes were initiated. Special needs education has continued to expand and currently includes Learners from various cases of special needs.

Special education also known as -special needs education -aided education -exceptional education -Special Ed is the practice of educating students in a way that addresses classroom settings. Every child has a right to education. Hence, even children with special needs should receive an education. There is a worldwide concern about education of children with special educational needs in inclusive settings. This is a realization of the fact that all children have a fundamental right to education. As a result, there has been an intervention designed to help individuals with special needs achieve a higher level of personal self-sufficiency and success in school and in their community, which may not be available if the students were only given access to a typical classroom education (Nsapato and Chikopela, 2012).

However, educational opportunities for learners with special needs and disabilities are a major challenge to the education sector. Majority of learners with Special Needs and Disabilities in Zambia do not access educational services. For instance, in 1999 there were only 22,000 learners with special needs and disabilities enrolled in special schools, units and integrated programs. This number rose to 26,885 in 2003 and 45,000 in 2008, which compares poorly with the proportion in general education.

In view of the above, this situation calls for a re-appraisal of available approaches to expand Special Needs Education services so as to achieve an enrolment rate at par with that of other children. To attain this, Zambia needs to ensure the realization of inclusive education and simultaneously develop and implement guidelines that mainstream special needs education at all levels of the education system.

Common special needs include: learning disabilities (such as dyslexia), communication disorders, emotional and behavioural disorders (such as ADHD), physical disabilities (such as Osteogenesis Imperfect, Cerebral Palsy, Muscular Dystrophy, Spina Bifida, and Friedreich's ataxia), and developmental disabilities (such as Autism Spectrum Disorders and Intellectual Disability). Students with these kinds of special needs are likely to benefit from additional educational services such as different approaches to teaching, the use of technology, a specifically adapted teaching area, or a resource room (Lorella, 2010).

Educational opportunities for children (learners) with special needs and disabilities are a huge challenge to the education sector. There are inadequate systems and facilities to handle these educational challenges in the national education system. Worse still, there are further challenges relating to the funding of special education units as well as the management of the fund allocated.

About 72 million children currently out of school have disabilities of which 90 % of these are from developing countries. According to Lorella (2010), disability has more impact on participation in education compared to gender, rural residence or house hold economic status.

In Zambia, the enrolments of children with special educational needs in schools are usually low. Among other reasons, lack of child friendly facilities to motivate learners and parents to attend and send children to school on regular basis causes these low enrolments rates.

The Special Education Unit performs several functions to ensure that children with special needs get the proper education they deserve; the units enable students to be assessed and to be appropriately placed and for programmes to be developed that are relevant to their needs and also to secure teaching or learning opportunities for students with special needs throughout the education system. Examples of the special education units in Zambia include River View School in the Sikute Chiefdom, at Katapazi Basic School and the unit at Simango Basic School in the Musokotwane Chiefdom all built under the influence of the Butterfly Tree Charity a non-government organisation (NGO) in Zambia.

Just like the general education system in Zambia, the special education units are faced with a wide range of challenges which hinder their smooth operations. Inadequate funding to schools' units is one such challenge. Inadequate funding further results into; unsuitable infrastructure, inadequate learning resources, inadequate trained teachers in special education and many other challenges. UNESCO (2009) suggested that government should increase resources such as funding, teaching and learning materials in the mainstream when learners with special educational needs are included. With this mind, it is important that the limited funds allocated to the special education units serve their intended purpose and hence the need for proper management of funds.

1.3Statement of the Problem Statement

The Government of Zambia is committed towards the provision of access to quality and relevant education to learners with special education needs. The allocation of funds to special education units is one of the interventions designed to help learners with special needs achieve a higher level of personal self-sufficiency and success in learning achievements (Nsapato and Chikopela, 2012). However, in the recent past special education units have been experiencing financial constraints but the Ministry of General Education has been indicating in Education Review Reports and Educational Statistical Bulletins (MOE, 2015; MOE, 2016; MOE, 2017). In the light of the information highlighted above, the Ministry of General Education highlights the allocation of school grants to special education units intended to bring about quality education in special education units. What was not known is how the special education units were managing financial resources; hence this study was designed to investigate the management of funds allocated to special education units in selected primary schools of Chongwe District, Zambia.

1.4. Research Objectives

1. To ascertain the usage of funds allocated to special education in selected primary schools in Chongwe District.
2. To assess the awareness of financial management guidelines towards the management of funds allocated towards special education in selected primary schools in Chongwe District.
3. To establish the challenges faced by special education units in selected primary schools in Chongwe District.

1.5. Research Questions

1. How are funds allocated to special education in selected primary schools in Chongwe District utilized?
2. What do school managers know about financial management guidelines with regard to funds management of funds allocated to special education?
3. What are the challenges faced by special education units in selected primary schools in Chongwe District?

1.6. Significant of the Study

This study was significant in the sense that it generated evidence on the management of funds allocated by the Ministry of General Education to the management of special education units in primary schools. This research also provided information on the challenges faced by special education units that may be used by education planners to help in planning for possible interventions for addressing the identified challenges. The study findings may also act as a source of reference materials to future research in related studies in management of funds in special education units. The research also adds up to the body of academic knowledge.

1.7. Delimitation of the Study

The research was confined to special education units in selected primary schools of Chongwe District. The research was restricted to the management of funds allocated by the Ministry of General Education to special education units in selected primary schools in Chongwe District.

1.8. Limitations

Limitations mean those conditions which are beyond the control of the researcher and may also place restrictions on the conclusions of the study. It is possible that responses might not have reflected the accurate experiences surrounding the management of funds in special education units and responses could have been strongly impacted by the respondent's personal bias. The results generated by this study could only be directly generalized to special education units with similar demographics to those that were used in the study. The time required to conduct the research was inadequate. Due to limited time and financial resources, it was not possible to conduct this study country wide.

1.9. Definition of Key Terms.

Disability: This is lack or restriction of the ability to perform an activity in the manner which is within the range considered normal in the cultural context of the human being.

Special Schools: These are schools set aside to offer education to children with special needs in education, based on their respective disability.

Special Classes: These are classes set aside either in regular or special schools to cater for the needs of learners with special needs.

Special Education Units: These are departments which have been established in schools either in regular or special schools to cater for the needs of learners with special needs.

Children with Special Education Needs: These are children who cannot possess normal learning conditions due to lack of ability to perform an activity in the manner which is within the range considered normal in the context of the human being.

Special Education Needs: This is education which provides appropriate modification in curriculum delivery methods, educational resources, medium of communication or the learning environment in order to cater for individual differences in learning.

CHAPTER TWO

LITERATURE REVIEW

2.1 Introduction

This chapter presents a critical analysis of the views and findings of other researchers on the management of funds allocated to special education units in primary schools; and on the performance of special education units in primary schools in managing funds allocated to children with special learning needs.

2.2 Rationale for Strategic Planning in schools

Increased and improved investment in education is one of the core issues of ET 2020, not only because proper investment in education has positive repercussions on economic growth and employment, but also because of its significant impact on social inclusion (European Commission, 2015). Therefore, improved strategies for financing education must ensure better targeted investments to achieve the desired outcomes, leading to a more efficient use of funds. The said efficiency only relates to enhancing advantages that are not solely connected to knowledge acquisition. For decades, it has been widely acknowledged that all children are able to learn and that education has positive consequences for social skills and future income. Furthermore, it is recognised that investing in inclusive education is beneficial for society as a whole because of its returns in social, economic and political aspects (UNESCO, 1972; United Nations, 2006; Council of the European Union, 2007; UNESCO, 2009, 2013a; UNICEF, 2015; World Bank, 2014). Moreover, some findings show that proper implementation of inclusive education has positive outcomes for all learners, not just learners with Special Education Needs who experience inclusion and diversity, but also for all learners who can improve soft skills (Mitchell, 2009). Soft skills include collaboration, creativity, problem solving, communication skills and critical thinking. Many researchers argue that, when it comes to preparing learners for their working and social life, these lifelong learning skills are just as important as knowledge acquired in school (Greenberg and Nielsen, 2015).

As a means of supporting its member countries' aspiration of developing more inclusive education systems, and in line with EU and international priorities, the Agency published the Agency Position on Inclusive Education Systems (European Agency, 2015). It presents the

essential features of inclusive education systems and recognises the need to take action to make inclusive education a reality for all learners. According to the position paper:

The ultimate vision for inclusive education systems is to ensure that all learners of any age are provided with meaningful, high-quality educational opportunities in their local community, alongside their friends and peers. For this vision to be enacted, the legislation directing inclusive education systems must be underpinned by the fundamental commitment to ensuring every learner's right to inclusive and equitable educational opportunities.

The policy governing inclusive education systems must provide a clear vision for and conceptualization of inclusive education as an approach for improving the educational opportunities of all learners. Policy must also clearly outline that the effective implementation of inclusive education systems is the shared responsibility of all educators, leaders and decision-makers. The operational principles guiding the implementation of structures and procedures within inclusive education systems must be those of equity, effectiveness, efficiency and raising achievements for all stakeholders through high-quality, accessible educational opportunities (European Agency, 2015, pp. 2–3).

The concept of inclusive education has evolved, shifting its focus from children with SEN to a broader framework which also incorporates the need to reform school systems through targeted policies in order to enable them to accommodate diversity (Forlin, 2007). Overall, it is known that more inclusive education is required to achieve the goals of democratizing education and social inclusion (Drudy and Kinsella, 2009).

There has been a broad consensus that the current funding arrangements for aspects of the education system in England should be reformed so that they are more fair, consistent and transparent. Over the past five years, there have been significant reforms of education funding arrangements to address these issues and improve the way in which funding reaches the educating institutions and young people who most need additional funding (DfE 2012a, 2013a, 2014a).

The Department for Education has recognized that these reforms will lead to changes in the levels of funding that some local areas and schools receive, and has sought to phase in the reforms in order to minimise the risk of year-to-year turbulence in funding levels. The first stage of these reforms was introduced from April 2013. These included: Changes to the way in which

local funding formulae were constructed, including simplification of the factors that could be used in these formulae to fund mainstream schools; the DSG that local authorities receive to carry out their statutory education duties was divided into three notional blocks – an early years block, a schools block and a high needs block; and to support reforms of support for young people with SEN or disability (SEND) and those placed in alternative provision, a new approach to funding pupils with SEN, including those with high needs, was also introduced as part of these reforms.

Institutions that support young people aged 16 and above are currently funded through a national funding formula. During the same period, there have been changes to simplify post-16 education funding to reflect the introduction of study programmes in 2012, and to bring about greater alignment between pre-16 and post-16 funding for young people with SEN.

Changes to the way in which support for young people with SEN is funded have been an important aspect of these reforms. These changes were introduced to support wider reforms of the SEND policy framework, specifically to align funding with a single SEND framework from birth to 25, a single assessment and plan, personal budgets and the local offer. An important aim of the SEND reforms has been improving personalisation and choice for families and young people. For this reason, a key principle of the reforms of SEN funding has been ensuring that different types of education providers are funded on an equivalent basis so as to avoid perverse financial incentives.

There is some debate about quite how important a factor funding is in improving education for students with SEN. Some studies see it as a crucial factor (Meier 1999, European Agency 2013), while others, although recognising their importance, see funding arrangements as a pre-condition rather than a decisive factor (Campbell et al 2003). All of the studies we reviewed agreed that it is not the quantum of funding available but the way in which SEN funding is arranged that is critical to understanding the effectiveness of funding arrangements in supporting strategic policy goals.

In 1999, a comprehensive study of SEN funding arrangements was conducted for the European Agency for the Development of Special Needs Education (Meier 1999). The study gathered evidence from 17 European countries and compared the ways in which they funded SEN. The study highlighted significant differences in the way European countries funded SEN. It argued that, while countries differed in the proportions of students they identified as having SEN and

how they categorized needs, the actual incidence of SEN was broadly consistent at an international level. It argued that the differences in the number of students identified as having SEN and/or placed in specialist settings reflected historical, geographical and cultural factors, as well as how those countries arranged their SEN funding.

The study concluded that countries that de-centralized their SEN funding were more positive about the way their funding arrangements worked. It found that the Scandinavian countries – Iceland, Norway, Sweden and Denmark – tended to distribute funding to municipal level. Municipalities and schools then had considerable autonomy over the way in which funding was used to support students with SEN. In these systems, there was an explicit link between SEN funding for mainstream settings and SEN funding for specialist settings to enable strategic planning of provision.

By contrast, in the northern European countries, funding for pupils with SEN tended to be arranged on a student-led basis. These countries tended to have comparatively higher proportions of pupils in special schools and, in some countries such as Germany and Austria, growing numbers identified as having SEN and placed in special schools. In these countries, the study found, the funding system was seen as contributing to these trends and increasing costs.

The study noted that most countries used a combination of different funding arrangements within their education systems, for example funding mainstream schools through a formula but funding special schools centrally. The study therefore identified two main ways in which SEN funding systems in Europe differ (Murray, J. 2013).

The study noted that it was important to judge a funding system not only in terms of its effectiveness (how well it contributed to policy goals) and its efficiency (how well it allocated funding to where it was targeted). It was also important to recognise the way in which funding systems guarded against incentivizing ‘strategic behaviour’ that ran counter to policy goals. Using these criteria, the study drew two key conclusions.

Funding based on individual needs could empower families and improve choice. It also, however, highlighted a number of risks. First, the study noted that such systems required objective eligibility criteria for determining a student’s needs. Since criteria were based on professional interpretation, they were often contested, which could encourage growth in the number of students identified with SEN, and increase pressure on public funds and legal

challenge. Second, the study concluded that providing ‘input’ funding to mainstream schools – e.g. numbers of students with SEN or low-test scores – could also create incentives to identify students as having SEN or could reinforce low achievement. Likewise, providing ‘input’ funding to special schools (based on pupil numbers) could also cause numbers in special schools, and subsequently costs, to rise. It concluded that input-based funding did not encourage services to improve nor build their capacity to support students with SEN.

Some studies have taken the critique of input-based funding further, and looked at the impact it has on costs and numbers of students identified as having Special Education Need (Ofsted 2010, Crawford et al 2011). Others have highlighted the way in which the eligibility criteria can become the target for groups of stakeholders lobbying for additional resources, or indeed can create a self-fulfilling cycle of low expectations for certain groups of students seen as more likely to have SEN (Ofsted 2010, European Agency 2013).

Other studies have questioned whether proxy indicators, such as prior attainment and deprivation, are sufficiently responsive to the actual incidence of SEN to be reliable for school-level funding (Lupton et al 2010, European Agency 2013). Press reports about the impact of the reforms introduced in England in 2013 echoed similar sentiments (Murray, 2014).

Other studies have emphasized the importance of using resources for early preventative work and building the capacity and skills of teaching staff to support students with SEN (Audit Commission 2002). Some studies have highlighted examples of delegated funding where schools have greater autonomy to use resources to meet the additional needs of pupils, and only have recourse to additional resources in exceptional cases (Crawford et al 2011 uses the example of the London Borough of Newham).

There has also been a growing focus on the different incentives for schools that are created by performance measures and funding arrangements. In relation to SEN, studies have focused on the relative lack of accountability for outputs or outcomes achieved through the allocation of additional resources, and the lack of clarity for national and local government about the way in which schools use their SEN resources (Campbell et al 2003, Poet 2012, European Agency 2013). Reviews in England have found that while some schools, settings and colleges are effective at identifying students’ needs and monitoring the impact of their support, often support is inappropriate, of poor quality and/or is not effectively monitored (Ofsted 2010).

There has also been increasing focus on the way in which high-stakes accountability for schools could conflict with inclusive policies (Audit Commission 2002, Campbell 2003, and Meier 2010). These studies have considered whether high-stakes accountability could make mainstream schools more reluctant to admit pupils they feel may not achieve well on tests, which may in turn create pressure on places in special schools (Campbell et al 2003, Ainscow 2005).

The Dedicated School Grant (DSG), allocated from the Education Funding Agency (EFA) to local authorities, comprises three parts: the schools block, the early years block and the high needs block. The high needs block is the element of the DSG from which the majority of funding for SEN is provided. It covers expenditure on a range of support for SEN including top-up funding for all types of providers, the full cost of placements in independent special schools, additional funding provided to mainstream schools over and above their formula allocation, alternative provision, and centrally commissioned SEN support services. The budget for place-funding in maintained special schools and units is also currently provided to local authorities as part of the high needs block.

When the high-needs funding reforms were introduced in 2013, a decision was taken, in the interests of maintaining stability, to continue to allocate the high needs block to local authorities on the basis of historic spending levels. The issue is that historic spend does not appear to match very closely with current levels of need, as demonstrated by a simple analysis. The two charts in figure 3 show how well the high needs block expressed as a rate per head of the 0-19 population correlates firstly with the percentage of pupils with a statement or on School Action Plus, and secondly with the percentage of pupils attracting top-up funding. In a system where funding is closely matched to need one would expect to see a strong correlation between the level of funding and both these measures.

An effective SEN funding system needs to achieve a balance between two opposing aims. On the one hand the needs of the child or young person are paramount, which suggests that budgets should be individual, flexible and follow the learner. On the other hand, children and young people need thriving institutions in which to learn, which requires budgets to be stable, predictable, consistent and fair. The reforms of high-needs funding introduced in 2013 created a system which, in terms of its fundamental structure, seeks to strike an appropriate balance. To ensure stability, consistency, transparency and fairness, the first £10,000 of funding for every child or young person with SEN is in providers' base budgets. This enables good financial

planning and, crucially, decisions about core provision to be taken quickly and close to the child or young person. The top-up element provides the individual flexibility that enables funding to respond more precisely to more complex needs and to how those needs might change over time. This basic distinction between core or place funding and top-ups, and the introduction of a consistent national threshold across all types of provider, is a strong element of this new system. Arguably, it is just beginning to take hold and enable more effective, outcomes-focused planning and support. For these reasons, we have sought to reinforce this principle wherever possible in the options for future change that we have described.

Special education in California is designed to improve schooling for the nearly 12 percent of students in the state with special needs. Two major questions are raised by the way special education is organized and financed in the state: Could special education funding be better aligned with (1) the principles of local control and accountability laid out in the Local Control Funding Formula (LCFF), California's system for financing schools, and (2) the ideal of seamless integration of special and general education called for by California's 2015 Statewide Special Education Task Force (Richard et al, 2016).

California special education operates in a unique legal framework. Federal law requires Districts to meet the needs of each student with disabilities, including physical, mental, emotional, and processing disorders. California's schools and Districts spent over \$12 billion on special education services in the 2014–15 school years, supported by the state's largest remaining K–12 categorical funding program. In 2014–15, the state appropriated \$3.2 billion in General Fund support for special education. Federal funds supplied an additional \$1.2 billion, with the remaining \$7.6 billion coming from local contributions, according to the California Department of Education. State funding is categorical because it requires Districts and county offices to spend the money only on the services identified in the Individualized Education Programs (IEPs) of students with special needs (California Department of Education 2016).

The state funds special education services through Special Education Local Planning Areas (SELPA). SELPA coordinate local services and allocates funding to programs and Districts. The state's 133 SELPAS include some that operate in a single District and others that serve multiple Districts. School Districts are responsible for identifying students needing services, developing IEPs, and determining the settings in which students are educated.

LCFF's enactment in 2013 inaugurated a different approach to K–12 governance in California, emphasizing local decision making. To foster greater local control, LCFF consolidated most state categorical programs into District base grants. The act also sought to promote greater accountability over spending and student performance.

2.3 Regional Perspective

Funding has been cited as a major challenge for governments in Africa to implement inclusive education. In these countries, the major constraint is the serious shortage of resources, lack of schools or inadequate facilities, lack of teachers and/or shortage of specialist teachers/staff, lack of specialized learning materials and equipment, etc. to assist students with disabilities in mainstream schools. Several studies have revealed that implementation of inclusive education in Namibia, South Africa, Zambia and Zimbabwe has been delayed by the lack of financial resources.

A study conducted by the Uganda Bureau of Statistics (2010), showed that Special Needs Education (SNE) in Uganda can be traced from the 1950's when separate 'Special Schools' were constructed by the Colonial Government to provide education for children with visual, hearing, learning and motor impairments. This was because many children and youth with disabilities were not benefiting from the available educational services at the time and until the 1990's SNE was provided only within these "Special Schools".

In 1991, an Act of Parliament mandated the Uganda National Institute of Special Education, (UNISE) now Faculty of Special Needs and Rehabilitation, Kyambogo University to train special needs education teachers, a move that set the stage for a wider strategy of responding to special needs education in Uganda. This was later followed by the passing of a policy in 1992 on 'Education for National Integration and Development. This policy provided for inclusive education that encouraged children with learning disabilities to be taught within the same environment with the "normal" children to eliminate discrimination and promote inclusion. To date, this is the model promoted among all schools, particularly those under the Universal Primary Education (UPE) programme. This however did not replace the special schools for persons with learning difficulties as the two approaches are being used by government.

Between "1997-1998", DANIDA implemented a country wide Education Assessment Resource Services (EARS) project which supported training of Special Needs Education teachers,

provided materials and supported the establishment of special units within various schools to coordinate the implementation of Special Needs Education in Uganda. Kibaale District was a beneficiary of this program and three schools i.e. Bishop Rwakaikara Primary School, St. Theresa Primary School and St. Kizito Primary School were constructed in Kibaale District. In Abim a unit for Special Needs Education was meant to be established at Abim Primary School but until today this has never taken off.

The Government of Uganda in 1997 enacted the Decentralization Act and provision of education services was assigned to the Districts. A specific position for Education Officer-Special Needs was created within the various District structures whose responsibility was to coordinate assessment, provision and monitoring of Special Needs Education at local government level (including Districts and sub-countries).

Again in 1999, DANIDA spearheaded the creation of the Special Needs Education Department within the Ministry of Education and Sports. By 2005, a component of Special Needs had been integrated as part of the training curriculum for Primary Teacher Colleges (PTCs). All teachers trained at PTCs from then until today are required to receive training on special needs education. Likewise, instructional materials for visual, hearing, sight, physical, and other impairments were procured and supplied to various schools in the then 45 Districts of Uganda. All the Districts had a motor vehicle to coordinate Special Needs Education activities although very few if any remain functional (The Government of Republic of Uganda, 2008).

The Ministry of Education and Sports carried out several reforms in the period 2006-2012 and these included: The formulation and approval of the Special Needs and Inclusive Education Policy by the Ministry's top management in 2011, this Policy is yet to be tabled before Parliament and Cabinet for approval before it can be implemented. Creation of the Special Needs Education Department headed by a Commissioner for Special Needs Education was another reform. The SNE department was created with two sub divisions of Inclusive and Non-Formal Education and Special Needs Education. Each is headed by an Assistant Commissioner. In addition, two (2) positions of Principal Education Officers with one in charge of Inclusive Education and another for Special Education were established and an additional three (3) Senior Education Officers in charge of Non-Formal Education, Inclusive Education and Special Education were established respectively.

The Special Needs and Inclusive Education Policy (2011) provides for a number of approaches for delivering SNE namely; Home based care programs, special schools where children with particularly severe and multiple impairments receive specialized support in methodology, instructional materials and assistive devices; Units/Annexes where children are integrated within regular schools but targeting learners with particular disabilities and inclusive schools where children with special needs (not necessarily having specific disabilities) study with other children.

Furthermore, Kibaale District has three SNE centres i.e. Theresa Bujuni Primary School, Bishop Rwakaikara Primary School and St. Kizito Primary School and because of this, the District has the highest number of SNE primary pupils among the three Districts covered under this study. The 2011 Uganda Education Statistical Abstract indicated that in 2011, the District had over 1000 children in primary one. Of all the special needs children in primary one, 55.6% of these were male while the rest were female. Overall, the District was found to have 4,219 special needs children, of which 51.5% were male and 49.5% were female. Agago District had 1,716 special pupils of which 48.4% were male and 51.6% were female. Abim District had the least number of special needs children with only 427 pupils of which about 61.6% were male and the rest were female. As already stated before, with the exception of Kibaale that has special units for children with special needs, in Abim and Agago Districts, all children with special needs indicated as attending school do so in inclusive school arrangement.

Budget statistics indicated the actual allocations to the sector increased by 82.9 per cent, from UGX 889.3 billion in 2008/09 to UGX1645.1 billion in 2013/14 though proportion of the budget reduced from 14.8 per cent to 12.7 per cent respectively. In these three years, resources expended at the Ministry of Education at national level increased by 61.4 per cent but reduced in proportion from 27.1 per cent to 23.9 per cent. It is important to put into perspective that some functions of the sector such as primary and secondary education, are decentralized to Districts while universities operate as semi-autonomous entities that control their own budgets.

At the ministry level, special needs education is budgeted for under Vote Function 0703 – Special Needs Education, Guidance and Counseling. To understand expenditures on special needs education, the study made a distinction between expenditures on special needs education and those of Guidance and Counseling (Uganda Bureau of Statistics, 2010). In the last few decades, educational provisions for learners with disabilities have changed. More learners with

special needs are studying side by side in regular schools with their peers who do not have disabilities. This concept is commonly known as inclusive education. It is based on the principle that all children regardless of ability or disability have a basic right to be educated alongside their peers in their neighborhood schools (United Nations Educational, Scientific, and Cultural Organization, 1994). This concept was implemented in Western countries in the 1980s, and it has become a matter for the global agenda (Singal, 2005). As one of the signatories of “Education for All,” Botswana is committed to enhancing access to education to all her citizens, and inclusive education is perceived to be the most effective approach in reaching this goal (Mukhopadhyay, 2009).

Educating learners with disabilities began about 40 years ago in Botswana. Missionaries from the Dutch Reformed Church started the first school for children who were blind or had severe visual impairments in 1969, and missionaries from the Lutheran Church opened the first school for children who were deaf or had severe hearing impairments in 1970. Botswana developed its first policy on education in 1977 which is commonly known as Education for Kgahisano Government of Botswana, 1977); it recommended that each child should have the right to education regardless of his/her disability, race, ethnicity, culture or background, but it was not enforced consistently (Government of Botswana, 1993; Otlhogile, 1998). The Second National Commission on Education was established in 1992 to review the education system in Botswana and to address its shortcomings. Following the submission of its report in 1993, the Revised National Policy on Education (RNPE) was formulated and approved by the National Assembly as Government White Paper No. 2 of 1994 (Government of Botswana, 1994).

Financial management remains a challenge in many schools because most managers lack proper training. Schools are still unclear on the features and functions of a school’s budget. The implementation and control of the budget and evaluation remain problematic. According to Mestry (2004: 26), there are many Principals and School Governing Bodies (SGBs) members who lack the necessary financial knowledge and skills and are placed under tremendous pressure because they are unable to work out practical solutions to problems. In many instances it has been reported that Principals and SGBs have been subjected to forensic audit by the Department of Education due to the mismanagement of funds through misappropriation, fraud, pilfering of cash, theft and improper control of school funds.

Since 1994, the government's efforts to redress historical imbalances and achieve equity were fundamental policy mechanisms to restructure South African education. Equity reforms in post-apartheid South Africa were intended to equalise funding among provinces, schools and socio-economic groups. This was undertaken through national policies that would direct state funding to public schools. The most significant legislation was the National Education Policy Act (South Africa, 1996b), the South African Schools Act (South Africa, 1996a) and the Employment of Educators Act (South Africa, 1998b). The main themes of the White Paper on Education and Training (South Africa, 1995) also articulated the fundamental principles for transformation, namely open access to quality education and redress of educational inequalities.

Equity and redress have been identified as the operational building blocks for the realisation of social justice in education (Motala & Pampallis, 2002). Diphofa, et al (1999) observed that ushering in the new democracy brought with it not only the restructuring and reshaping of education, but also the development and implementation of a policy framework which aims to provide for the redress of past inequalities and the provision of equitable, high quality and relevant education. The United Nations Educational, Scientific and Cultural Organization (UNESCO) (2008) assert that education transformation in South Africa has been characterised by values of social justice and equity, non-racism and non-sexism, Ubuntu and reconciliation. These aspirations are demonstrated in many education policies, such as no-fee schools, post-provisioning norms, rationalisation and redeployment of educators, exemptions on school fees, financial responsibilities assigned to principals and governing bodies, the National Norms and Standards for School Funding (NNSSF) (South Africa, 1998a) and other pragmatic interventions.

In terms of Section 34 of the South African Schools Act, the state is mandated to fund public schools from public revenue on an equitable basis in order to ensure proper exercise of the rights of learners to education and redress of past inequalities in educational provision. The Act also makes provision for School Governing Bodies (SGBs).

According to Mestry and Bisschoff (2009: 2), Financial management is the performance of management actions connected with financial aspects of the schools with the aim of achieving effective education. Mestry and Bisschoff (2009: 2) further argue that, financial management is an integral part of resource management. It ensures that expenditure is directed towards achieving good value for money through appropriate acquisition and allocation of resources.

This section will outline school funding, school budget, finance organization, finance accounting and recording, and auditing.

Vandeyar (2002:103) stipulates that most SGBs have parents who have little or no financial knowledge and skills. Vandeyar (2002:103) further indicates that most SGBs do not have the required capacity to manage school finances. Mngoma (2009:2) argues that the inability of schools to manage their funds could not necessarily be attributed to lack of training; other reasons could be poor working relationship between the Principal and the SGBs. In South Africa, the Public Finance Management Act of 1999 was passed to regulate finance management in the national government, to ensure that all revenue, expenditure, assets and liabilities of that government are managed effectively and efficiently (South Africa: 1999). The provincial government and legislature decide on the amount to be allocated to the Education Departments annually. The provincial government makes appropriations available to their education departments from the total revenue resources allocated to their province (Kruger 2003: 235). The state must fund public schools from the revenue on an equitable basis in order to ensure proper exercise of the right of a learner to education and to redress past inequalities in education to special needs. The state should always allocate more money for learners from disadvantaged communities (Makhubela 2005: 14).

Singh (2005: 2) argues that SGBs should raise funds for their schools to supplement state funds that are inadequate in order to uplift the image of the school. SGBs are mandated to take responsibility of collecting funds and donations in order to resource their schools, and to ensure the development of the school by providing quality education for all.

In Reviews of National Policies for Education (2008: 90), the mechanism intended to address inequalities in education financing is the National Norms and Standards of School Funding (1998). This came into effect in January 2000 and it requires that the provincial department rank all schools from poorest to least poor by first weighting them according to the physical conditions, facilities and overcrowding as well as the poverty level of the community around the school. The ranking of schools is referred to as quintiles. This ranking has further been specified and differentiated according to the income and the dependency ratio of the school's surrounding community.

South African Schools Act (South Africa, 1996) indicates that to ensure effective implementation of a school budget, the head of the school, teaching and non-teaching staff, the

members of SGB and learners from grade eight to twelve should be consulted when a school budget is drawn. The purpose of consulting all stakeholders is to ensure that the finance committee and the SGB properly control resources that are to be allocated. The effective control of the school finances would ensure that the needs and the objectives of the school are catered for. The needs of the school would not be realised if the correct budgetary procedures are not followed (Makhubela 2005: 16). This means that the budget of the school is drawn in relation to the needs of the school. The needs of the school are submitted by all stakeholders in the school, but the control of funds is done by the SGB and the finance committee.

Kruger (2003) has indicated that the planning of school finances usually begins with the drafting of a budget. Bischoff as cited by Kruger (2003: 236) describes the budget as the mission statement of the school expressed in monetary terms. Van Der Westhuizen as cited by Makhubela (2005: 13) describes the budget as a planning instrument, which contributes in a constructive way towards preventing the disruption of educational programmes as a result of insufficient or exhausted resources. Blandford (1997: 115) defines the budget as a statement of resources matched to intentions. The Department of Education (2002: 51) in National Norms and Standards of Funding – training Manual 2, describe budget as a plan of expenditure and income activities for the next year. The researcher will look into school budget as a plan of expenditure and activities for the following year.

Mngoma (2009: 2) stipulates that efficient planning and management of funds in schools call for the correct record keeping. Each school has to keep records of all financial transactions that were affected, which are to be made available to the Department of Education on request. Accounting is an important aspect of managing the school funds. The school's bookkeeping may be delegated to a capable member of the staff who has the knowledge of accountancy. The principal and the SGB remain responsible and accountable for financial management of all the money that is collected and paid out by the school (Kruger 2003: 241).

Financial management emphasizes transparency and information sharing among all stakeholders. Accountability has become a collective responsibility which should include all stakeholders. The Principal and the SGB must deal with funds in a responsible manner and are accountable to the parents, learners, the community and the Department of Education. The principal should see to it that monthly and quarterly statements are kept. A final report on the income and expenditure for

the financial year must be submitted to the SGB for approval. Parents should also be invited to comment on and acknowledge the annual report (Kruger 2003: 243).

Ainscow and Booth (2008) refer to integration as the act of teaching students with special education needs in regular education classrooms. Ambrose (2010) views special needs as modified education appropriate to meet educational needs of children with disabilities. It is learner - centred, flexible and adjustable to individual needs and potential. To achieve the above points, educators should remember that in special education, a child is taught a subject and it is therefore important to understand the type of children we teach, how to teach them, what to teach them and what level to achieve the objectives.

Thomas and Loxley (2013), state that the Zimbabwean government is striving towards functional integration for the benefit of handicapped children. Students with special needs participate in both academic and social activities in the mainstream classes. Students may be withdrawn to a special class or resources unit for special help or a resource facility. In functional integration for example, blind students who are integrated receive most of their teaching in ordinary classes but are withdrawn for specialized lessons such as Braille, mobility and orientation as well as daily living skills.

The specialist teacher is an initiator of integration. Jorgensen, Shah and Insert (2011) say the disabled student remains in the hand of the specialist, who develops special programmes or curriculum for individual disabled learners. The specialist teacher maintains balance in curriculum, modifies and differentiates curriculum to meet individual needs. However, Ambrose (2010), comments that most of the special curricula are merely watered-down versions of the regular curriculum. The implication here is that, whilst it is difficult for students with disabilities to access the regular school curriculum, it is necessary to replace more difficult tasks with simple ones at a slower pace than to replace them by practical skills not relevant to the regular school curriculum.

Indi (2007), in Zimbabwe, lack of supervision of special needs education by the Schools Psychological Services (SPS) has made it difficult to coordinate inter-ministerial approach to service provision. These tend to delay to assess learners identified by the specialist teacher leading to delays for appropriate intervention programmes (Chimed, 2008).

The study of Jowl (1998) showed that, education is the cornerstone of a nation's culture and an absolute necessity for economic prosperity and development. There is hardly any household in this country that is not concerned about the state of our education system particularly the secondary system. The structure is in a deplorable condition. Teachers are demoralized and disenchanted, as the system now produces millions of virtually illiterate young people who roam the streets for employment that is not available. Crucial as the system is, there is evidence of declining. Such decline relates to finance and administration, planning for quality, training and utilization of teachers, and curriculum and equality of opportunities. There is then a great concern about how the decline can be controlled, so as to meet the needs of all concerned, as well as laying a solid foundation for the secondary education in Nigeria.

Education is viewed as an instrument for national development. In recent years, the trend in the world is towards a restructuring of school management along the line of decentralization in which quality promotion is based on prevention of wastage. Nigeria is currently witnessing proliferation of schools, as federal, state and local governments, private individuals and organizations are exercising their constitutional rights in the establishment of schools. While the admission into secondary schools has rapidly increased, the volume of funds provided has not expanded to meet the enrolment demands. The result is an acute shortage of staff, funds, physical facilities and equipment. Other indicators for declining quality in education are high drop-out rate, examination malpractices, cultism, hooliganism, drug abuse, sexual harassment and general lawlessness (Durosaro, 2001).

Obayan (2006) on the determinants of expenditure on education, emphasized amount spent at all levels of education, relationship among expenditures and per capita income, government's expenditure priority, cost per student, corresponding increase in productivity and estimated manpower needs. Akangbou (1987) listed the various factors influencing revenue allocation to education as the growth rate of the national economy, world market condition, sources of revenue, nation's policy on education and competition of other sectors of the economy. To survive and be successful, there is, therefore, the need for urgent action in revamping secondary education in areas of special needs students, which requires a manager with vision and mission.

Saitoti (2005) revealed that, special needs education started in Kenya after the end of the Second World War and has since been offered mainly to four categories of children with disabilities,

namely; children with hearing impairment, mental handicap, visual impairment and those with physical handicap. Education to these children was only offered in special schools until the 1970s when units and integrated programmes were initiated. Special needs education has continued to expand and includes Learners with/who have: hearing impairments and visual impairments.

However, educational opportunities for learners with special needs and disabilities are a major challenge to the education sector. Majority of learners with Special Needs and Disabilities in Kenya do not access educational services. For instance, in 1999 there were only 22,000 learners with special needs and disabilities enrolled in special schools, units and integrated programs. This number rose to 26,885 in 2003 and 45,000 in 2008, which compares poorly with the proportion in general education (Government of Kenya, 2003).

In 2008 there were 1341 special units and 114 public special schools in the country which include vocational and technical institutions that cater for learners with special needs and disabilities. This is still inadequate despite the government's commitment to support the provision of equal access to education by all children. The government's commitment to special needs education has been demonstrated through establishment of a special education section and the appointment of a Special Needs Education Inspector in 1975 and 1978 respectively at MOE headquarters. The government further posted a special needs education specialist at the Kenya Institute of Education (KIE) in 1977. Other developments included the preparation of teachers of learners with special needs and disabilities that have led to the establishment of Kenya Institute of Special Education (KISE) and departments of special needs education at Kenyatta, Moi, Maseno and Methodist Universities (Dowdy et al, 2001).

In view of the above, this situation calls for a re-appraisal of available approaches to expand Special Needs Education services so as to achieve an enrolment rate at par with that of other children. To attain this, Kenya needs to ensure the realization of inclusive education and simultaneously develop and implement guidelines that mainstream special needs education at all levels of the education system. Since independence there have been various policy recommendations given by education commissions and committees. Recommendations from these commissions have been used to direct and advise on the provision of education to learners with special needs and disabilities. However, most of these past recommendations have not been put into a legal document or harmonized for smooth provision of special needs education. In

order to implement to the recommendations of the various committees and commissions and to respond to the needs of stakeholders in education, particularly those with special needs in Kenya, there is need for a clear vision and goal on SNE to be entrenched in the policy document (UNESCO, 2002).

The National SNE policy framework therefore will serve to harmonize education service provision for learners with special needs and disabilities in Kenya. The policy shall provide a comprehensive framework of the principles and strategies to be followed in order to create equal access to quality and relevant education and training for these learners. It will also acknowledge other initiatives that are ongoing to bridge any gaps arising out of provision of SNE, identifying extra measures to be taken by the government and other stakeholders to address inequities and inequalities (Republic of Kenya, 2003).

Adequate resources and proper utilization of administrative structures are crucial in the implementation and the realization of the objectives of the policy. The main sources of funding are the Ministry of Education, other line ministries and relevant government agencies. Many parents cannot afford assistive and functional devices needed by learners with special needs and disabilities as they are expensive and out of reach. The government is providing basic learning aids: though provision of assistive/functional devices is still a constraint due to inadequate resources and funding. These will be supplemented by other service providers, which include individuals, faith-based organizations, civil society organizations, the corporate sector, bilateral and multilateral agencies.

The cost of providing educational services to learners with special needs and disabilities is relatively high and constitutes the single most limiting factor to increased enrollment, retention and transition of such learners within educational programmes. This is compounded further by the fact that a majority of learners with special needs and disabilities come from poor families. Such families find it difficult to participate in cost sharing where this is required (Forum for African Women Educationalists FAWE - 2004). This literature review should have been on funding to the special education sector much more than umbrella special education.

1.4 Funds Allocation to Special Education Units in Primary Schools

Zambia has made significant progress in children's access to primary education but early childhood education lags behind significantly, and only a few students graduate into secondary

education and even fewer go into tertiary education. To support the Government in improving the education system, UNICEF focuses on early childhood education (ECE) and educational quality and access, especially for the most marginalized children.(Aga Khan Foundation, 2010).

In most instances, schools use funds for different goals such as purchasing of primary school materials, methods, specialists, and additional teachers for pupils with special learning needs. Funding of finances is done at 3 levels: at the province, District and finally in the school.

The school does receive financial funds for maintaining and operating the school concerning procurement of equipment and teaching aids, but in general not for the establishments of the school, upkeep, repair and employment of auxiliary staff. As the budgets are earmarked, the decisions and allocations must be compatible with the granted funds (Ainscow, 2007).

Within schools, the financial committee is responsible of management of school accounts (funds). Financial committee is also in charge of budget monitoring which includes, monitoring school budget and requirements to take corrective actions to address issues such as potential overspending arising during the year (Meijer, 2004). Further findings by Jishnu et al, (2004) suggest that funds allocated to special education units in primary schools are used for maintaining and operating schools including; upkeep and repairs to the buildings, payment of overheads, procurement of equipment and teaching aids and the employment of the necessary auxiliary staff. Additionally, the schools are provided with the staff in preference to finances by the government.

The government of the republic of Zambia provides funding allocation to special education units in primary schools. These funds are used for accessible school grounds, accessible classrooms, inclusive teaching methods, welcoming infrastructure, positive attitudes among teachers, learners and parents, supportive communities, accessible clean toilets and use of Braille and sign language. Michael (2012) argued that children with visual impairment attending mainstream schools get the opportunity to interact, know one another, and share their concerns and experiences. He further suggested that providing them with adapted materials like Braille books and acquiring skills on how to use these materials can promote competition with their classmates.

1.5 Management of Special Education Units Primary Schools.

The United States aid for international development (2014) contends that a Special education unit in a primary schools provides a basic overview of the fundamental elements of teaching children with special education needs. A program manager should consider integrating disability positively into addressing specific disabilities individually, as needed. Early childhood development (ECD) programs can nurture diverse abilities, overcome disadvantages and inequalities, and respond to developmental needs of young children with disabilities. Hence, ECD programs should be focal points for service provision and referral for children and families with various needs generated by disability.

Inclusion of children with disabilities is a step towards achieving the goal of children with disabilities in the education system. Children with special needs feel as members of the group or class in their school when they participate fully like any other member of the group or class. There should be no special class for them (UNESCO, 2009). However, UNESCO's view has a weakness in that it generalises all kinds of disabilities. Some learner's disabilities are so severe as not to enable them to participate fully in a normal class even if special arrangements and facilities are put in place.

A child's disability imposes additional strains on caregivers, and requires new, often complex, care giving skills (Oxford Policy Management, 2002). In response, there is a growing consensus around a community-based rehabilitation approach that focuses on supporting children and their families by providing information, working closely with families and caregivers, and facilitating participation of children with disabilities. In this regard, families and caregivers can become powerful advocates for initiating and sustaining change and modeling the self-advocacy skills their children will need throughout their lives (Summers, 1992).

The efficiency and effectiveness of well-trained and supported service providers constrains the inclusion of young children with disabilities. This limits children's access to health and education programs and reinforces stigma and exclusion. Many children with disabilities require services over long periods of time and from diverse professions or specialties. In an ideal setting, special education units play a role which draws from expertise in pediatrics, child development, early intervention, nutrition, education, physiotherapy, audiology, speech and language therapy, physical therapy, occupational therapy, and psychology, to name a few. The talents and skills for

communication, coordination, and collaboration among the disciplines and between programme staff and caregivers require training and support as well, (UNESCO, 2009).

According to Mwamba (2007) there are many community groups working to improve public understanding of disabilities, address fears and misconceptions, promote the rights of persons with disabilities, and represent disability accurately. Special education units in primary schools offer guidance and counseling programs which help these groups change negative attitudes and improve knowledge about disabilities in the broader community.

Chileshe, (2014) noted that an increased focus is needed on monitoring outcomes for students with special educational needs, including outcomes linked to the goals and targets set out in individualised education plans. Measures of social emotional competence and life skills should be included with academic outcomes. The particular function of special education units action plans within primary schools is to identify children with special learning needs. Both regular and special school programs play a role in meeting education needs of children with exceptionalities in primary schools. The primary goal of special education units action plans in primary schools in Zambia is to help build accommodative learning opportunities for children with exceptionalities in regular educational programmes. In the implementation of this goal, special education units action plans serves as a support system and special educators can assist regular school personnel in managing the primary education of children with special learning needs.

Special education unit's action plans play a major role in the creation and maintenance of a total education environment suitable for all children. They provide an administrative organization to facilitate achievement for children with special education needs. This is achieved through structures that are sufficiently compatible with those employed by regular education to ensure easy, unbroken passage of children across regular special education administrative lines. That's not all, an administrative organization is also tasked with providing and maintaining environmental conditions in schools that are most conducive to the growth and learning of children with special needs.

Special education units action plans aim at providing high quality pre-service and continuing professional development experience that prepares educators to work effectively with children, youth, young adults representing a wide range of abilities and disabilities, experiences, cultural and linguistic backgrounds, attitudes and expectations. More over special educators are trained with an emphasis on their roles in an inclusive schools and community settings. Learning

support, resource and special class teachers requires the necessary specialist knowledge, skills, understanding and competence to complement the work of the classroom teacher and to contribute to the development of a whole school approach to meeting the needs of primary school pupils with special educational needs. Each teacher assigned a support role in the school should be sufficiently trained and equipped to assess and teach (Mwenya, 2013).

2.6 Challenges Faced by Special Education Units in Financial Management.

Some primary schools with special education units do not meet the minimum standard for providing and managing learners with special educational needs effectively. Thus, there is a need to adapt and modify such primary school system to accommodate learners with special educational needs. Nsapato and Chikopela (2012), conducted a study on the quality and relevance of educational provision in special schools in Mkushi District and concluded that these special schools lagged behind in teacher qualifications, educational supplies and staff professional support and instructional supervision and professional guidance. They found that special education units face challenges when accessing funds which are allocated to cater for children with special learning needs.

Mwamba (2007), revealed that special education units in primary Schools do not provide the minimum standards required for a conducive learning environment. This could be as a result of difficulties by schools in accessing funds. Water, toilets and classroom facilities are usually a problem. Lack of these facilities affects provision and management of special education in schools offering special education.

Additionally, adapted infrastructure is expensive to develop for special education units. This further causes barriers to high enrolment ratios for learners with disabilities and hinders the provision of quality general education (Mwamba, 2007). Also, the cost of providing educational services for learners with special needs is relatively high making it difficult to transition them with educational programmes. These challenges are further enhanced by the failure of most families to in sharing cost when their contribution is needed. This is mostly because the majority of learners with disabilities and special needs are from poor families (Nsapato and Chikopela, 2012).

Lack of skilled personnel has also compromised the quality of services provided. On top of that, uncoordinated planning amongst partners often results in duplication of programmes, poor

utilization of resources and gaps in service delivery (Sailor, 2002). In addition, teachers are not motivated to take care of the needs of CWDs, resulting in low morale. Corruption among officials within the system is yet another factor affecting special education units in using funds allocated for special education units to meet the needs of children with learning disabilities, (Sailor, 2002). However, other studies have found out that CWDs are still facing many challenges in accessing special education in Zambia particularly in Chongwe. This includes lack of good physical infrastructure, educational materials, easy access to classrooms, and other services.

While the enrollments rates keep increasing in Zambia, the allocation of funds also continue to move in the opposite direction (Parrish,1995).This has pressed special education units with limited financial systems to use for school purposes such as offering sponsorship to children with special learning needs who are vulnerable, purchasing of special education equipment such as Braille, textbooks and other learning materials specify a limited number of required books with affordable specifications, provide predictable financing and are sustainable from domestic resources.

Given the numerous competing demands on constrained public resources, many governments find it impossible to mobilize sufficient funds to accelerate the development of special education needs, while fees and other private cost impede enrollment of financially disadvantaged students. Furthermore, when accessing funding allocated to special education units in primary schools, appropriate funding for the education of learners with special educational needs in inclusive school settings is not provided. Education materials are also not made readily available for those with special educational needs (Jishnu et al, 2004).

2.6. Literature Gap

From the literature reviewed it is quite evident that funds allocation to special education units in primary schools have been widely used as an intervention to promote special education to children with special learning/education needs in Zambia. Studies reviewed show that considerable amount of effort has been expended in promoting special education is widely implemented in the world. The related literature was reviewed on management of funds in special education units in selected primary schools and the challenges special education units faced when accessing and using funds allocated to special education units in primary schools.

However, a search of the related literature failed to reveal an adequate number of studies conducted on examining the managements of funds which are allocated to special education units in primary schools. From the reviewed literature, it is clear that there was limited literature on the management of funds in special education units in primary schools. It is against this background that this study endeavours to address this gap in literature.

2.7 Theoretical Framework

This study was guided by Residual Equity Theory (Hendrickson, 1982). In the Residual Equity Theory changes in asset valuation, income and in retained earnings and changes in interest of other equity holders are all reflected in the residual equity of the common stockholders. The Residual Equity Theory specific sits on the premise that equities include the claims of creditors and the equities of preferred stockholders. Residual equity point of view is a concept somewhere between the Proprietary Theory and the Entity Theory.

The objective of using the Residual Equity Theory approach in this study is to provide better financial reporting as a consequence of good financial management practices in special education unit in selected primary schools in Chongwe District. In a going concern situation, the current value of common funding to special education unit in primary schools was dependent primarily upon the expectation of funding from central government. Future financial status of special education units in primary schools was dependent upon expectations of total receipts less specific contractual funding from the Ministry of General Education. This theory fit well in this study as it stresses that the net income accrues directly to special education units represents an increase in the wealth of the individual involved in financial management of the special education units in primary schools. The proprietorship is considered to be the net value of the business to the owners. It is a wealth concept.

2.8 Conceptual Framework

The Conceptual Model in this section aimed at illustrating the relationship between fund allocation and financial management in primary schools. In this model, management of funds is the independent variable while utilisation of funds is the dependent variable. Management of funds entails the entire process of developing financial challenges for running programmes in an organisation. In case of special education units, management of funds covers all major key

accountability areas in the unit which includes; teaching and learning, management and administration, infrastructure development, staff development, professional development programmes, curricular among others. The Presence of a financial committee and financial guidelines spells the financial direction of the special education units. Based on this, the special education units in primary schools conduct an extensive internal and external financial evaluation to establish the strengths and weaknesses of the management of funds. The findings of the analysis are used to make management of funds choices from the alternatives at hand and available financial resources. Proper implementation of the management of funds determines its influence on special education units' performance in primary schools. In this model, policy, financial guidelines and local initiatives are used as indicators of management of funds (independent variable). Similarly, financial stability is used as indicators of financial management improvement. The model thus illustrates that management of funds (independent variable) influences utilisation of funds for special education unit (dependent variable).

Conceptual Framework

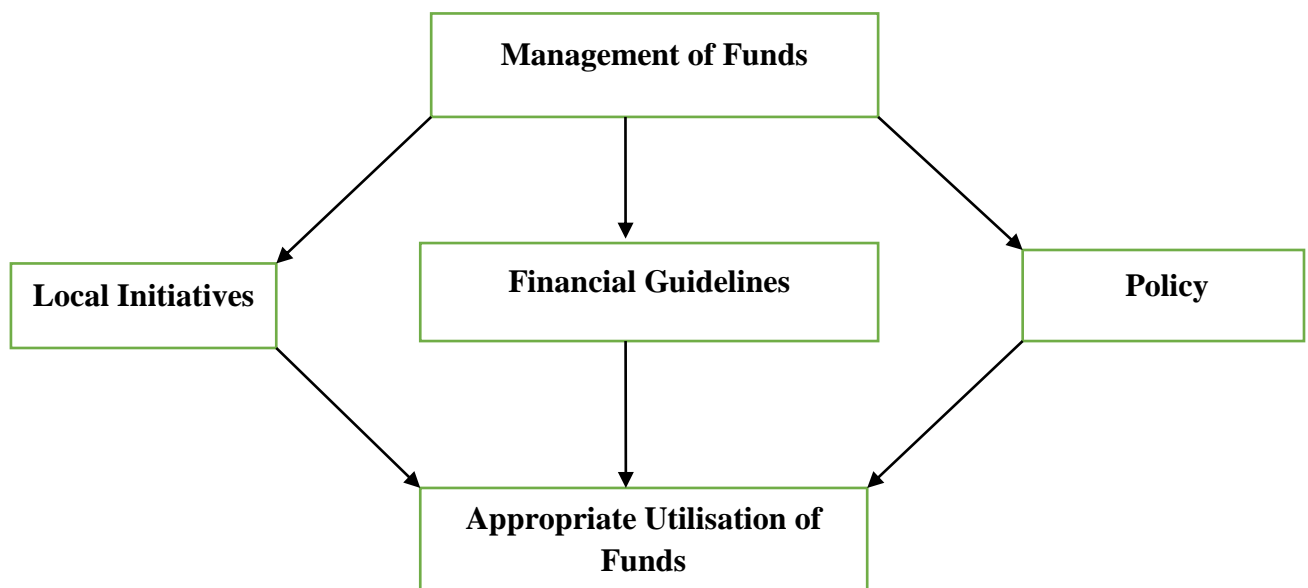


Figure 1: The Conceptual Framework Representation of Management of Funds.

CHAPTER THREE

METHODOLOGY

3.1. Introduction

The previous chapter endeavoured to review the related literature deemed relevant to the study. In this chapter, research design, target population, study sample, sampling techniques, research instruments for data collection, data collection procedure, validity and reliability, data analysis as well as ethical considerations have all been explained.

3.2. Research Design

A research design is the conceptual structure within which the research is constituted and provides the blue print for the collection, measurement and analysis of data (Kothari, 2004). Research design is the overall plan for connecting the conceptual research problems to the pertinent (and achievable) empirical research. According to Kothari (2004), research design is the arrangement of condition for collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure. The criterion for selecting a research design depends upon the appropriateness of the techniques for the objectives of the study (Keith, 2000).

This study adopted a qualitative approach and employed a case study design. The main reason for choosing a case study was that the researcher wanted to get factual evidence on the management of funds allocated to special education units in selected primary schools of Chongwe, Zambia. Also, a qualitative approach was considered to be the best for this study due to its theoretical underpinnings as it regards the available facts and uniqueness in interpreting the phenomena (Mushi, 2002). Qualitative research enabled the researcher to enter into the field with an open mind (Patton, 2002). The case study design provided the researcher contextual understanding of participants' experiences of the management of funds allocated to special education units in the selected primary schools.

3.2. Study Population

A target population was drawn from the primary education sector in Chongwe District which formed the sample frame for this research. The target population included all head teachers, special education coordinators and cashiers in charge of special education units in selected

primary schools in Chongwe District. These cohorts were selected because the researcher was of the view that the participants had more information on the management of funds allocated to special education units in selected primary schools in Chongwe District. The study also involved all cashiers in charge of special education units as they were custodians of the management of funds allocated to special education units in those primary schools.

3.3. Sample Size

A sample is a subset of a population. A sample size may be defined as the size of the subset of a population. Khotari (2004) states that a sample of a research should be truly representative of population characteristics without any bias so that it may result in valid and reliable conclusions. The sample size of this study comprised 4 special education units in selected primary schools, 4 special education coordinators, and 4 cashiers in charge of special education units. Therefore, the total sample comprised 12 participants.

3.4 Sampling Procedure

Davies (2007) argues that purposive sampling enables the researcher to target people believed to be reliable for the study. Purposive sampling was used to sample 4 respondents comprising Head teachers, Special education coordinators and Cashiers each of the 4 special education units in selected primary schools in Chongwe District based on the nature of the job of the participants and their relevance to the study. According to Kothari (2004) purposive sampling involves deliberate selection of particular units of the universe for constituting a sample which represents the universe.

3.5 Data Collection Instrument

This study employed interviews where the researcher used interview guides to collect data from participants. The researcher used Interview guides containing semi structured question items to engage participants into interviews. The interview guides contained semi-structured questions items that accorded the participants to clarify and expand on their views. According to Combo and Tromp (2006) semi-structured questions are flexible and enable the researcher to get a complete understanding of the issue under investigation. The semi-structured interview guided the researcher to gather in-depth information and detailed understanding of participants' views towards the management of funds allocated to special education units in primary schools. Semi

structured interview guides enhanced a high respond rate which enabled the researcher obtain useful information about personal feelings, views and opinions of the participants' own words since it was easy for them to clarify ambiguities; and the researcher was able to follow the incomplete answers. Further, semi structured interview guides helped the interviewer to ask semi-structured questions and made comments intended to lead the participants' towards giving data required to meet the study objectives. A tape recorder was used to capture data from interviews.

3.6 Data Collection Procedure

Data collection refers to the gathering of specific information aimed at proving or refuting some facts (Kombo and Tromp, 2006). The purpose of collecting data is to help the researcher clarify the facts. Before conducting the interviews, the researcher sought permission from the District Education Board Secretary. Consent was also sought from the participants. The four (4) Head teachers, four (4) special education coordinators and four (4) school cahiers were subjected to in-depth interviews at separate convenient times. Data collected from the In-Depth Interviews were recorded using an Audio Recorder Device.

3.7 Validity, Reliability and Trustworthiness

In the sub-sections below the researcher explains how this research ensured the aspects of validity, reliability and trustworthiness.

3.9.1 Validity

The aspect of validity was used to examine the extent to which the results of the research were generalised on the results of the management of funds allocated to special education units in primary schools. To validate the findings in this research, the researcher recorded some of the interviews under the permission of participants during data collection which was used later to check for unclear information and member checking with the participants. To achieve data validity using member checking, the researcher had to make use of the participants' responses for the verification of the findings from interviews and was able to make follow ups on issues that needed clarity. In addition, the researcher compared the findings from the interviews and observation schedules in order to check whether the analysed data represented the phenomenon under study. Analysed data was presented back to respondents for verification of their responses.

The researcher also ensured data validity through the use of interviews and document analysis on one group of participants and questionnaires on another group which did not take part in the interviews. This use of multiple data collection techniques to ensure data validity helped the researcher to crosscheck the authenticity of data gathered and maximised validity by counter checking any contradictory information. To achieve triangulation of data sources qualitative instruments and quantitative instruments were used on separate group of participants. The main purpose of triangulation of data sources in this study was to provide validation of the information obtained from one source by gathering information from another source using another data collection instrument. The researcher found that the responses from various instruments used yielded the similar results.

3.9.2 Reliability

Prior to the collection of data, the researcher ensured that the reliability of the research instruments measures was taken. Reliability measures were conducted to reduce a high probability of collecting inaccurate data on interview guides which would have probably paralysed the whole essence of the research carried out. It was in this view that interview guide question items were pre-tested in order to assess whether the instruments addressed the data the researcher wanted to collect. Therefore, a pilot was carried out on randomly chosen participants involving interview to ensure internal consistence. Participants who took part in a pilot were not included in the main research. The reason for a pilot was to measure accuracy precision of interview guide items and this was achieved because the interviews yielded consistent results after repeated trials.

Further, the researcher conducted a pilot study in order to check the appropriateness of the language used in the interview guides to determine the difficulty of the instrument's questions items. The researcher used results from pilot testing to rectify misleading questions on the instruments before the study was carried out, therefore making the instruments valid and reliable. The questions that appeared to be difficult in understanding were rephrased. The researcher updated the research instruments by making corrections and adjustments based on observations made. Amended interview guide question items facilitated the collection of appropriate data from the sampled participants.

3.9.3 Trustworthiness

Credibility, dependability and transferability were put into consideration to ensure data trustworthiness. Credibility depended on the richness of the data gathered. Credibility was achieved through expert evaluation of gathered data from interviews. Data that needed clarity of expert in the field were subjected to expert who included the Education Standards Officers for Special Education who clarified and authenticated the trustworthiness of data gathered from interviews.

Dependability ensured that the research findings were consistent and could be repeated. This was achieved through member check as the respondent asked to confirm their responses still maintained their earlier responses. Transferability was endured to make the research to the degree in which it can be transferred to other contexts. The data gathered and analysed point to the participants tilt in point of view and this made the researcher to make generalisations on the results. Therefore, ensuring trustworthiness helped the evaluation of the research in line with the procedure to generalise the findings and this was achieved through giving a clear and distinctive description of the research context, selection and characteristics of participants, data collection as well as the procedure for data analysis.

3.10 Data Analysis

Data analysis refers to examining the information collected in a research and making inferences and deductions (Kombo & Tromp, 2006). Qualitative method of data analysis was used in the study. Qualitative data collected from In-Depth Interviews were analyzed using thematic analysis approach. This means that data were coded and then sorted out into themes and analyzed

3.11 Ethical Considerations

Ethical issues were considered in this study. Ethics are simply moral principles that guide our behaviour and based on shared values and beliefs about what is good or bad. All data collected were strictly confidential and were strictly for the purpose of this research. No findings were attached to any particular school. The researcher sought consent from all the participants, and permission from Head teachers of the schools in the sample and the District Education Board Secretary. Verbal consents were also sought from the participants and participation was voluntarily.

CHAPTER FOUR

PRESENTATION OF RESEARCH FINDINGS

1.1 Overview

This chapter contains findings of the study on the management of funds allocated to special education units in primary schools in Chongwe District. The findings are in relation to the interviews conducted in primary schools with special education units among the Head teachers, Special education coordinators and Cashiers of Special education units in selected primary schools in Chongwe District. In order to have a proper identification of participants in the present study, the researcher assigned letters of the alphabet to special education coordinators. For instance, Coordinator A, Coordinator B and so on. Similarly, with Head teachers and Cashiers' numbers 1 to 6 were used to identify them. For example, Head teacher 1, Head teacher 2 et cetera.

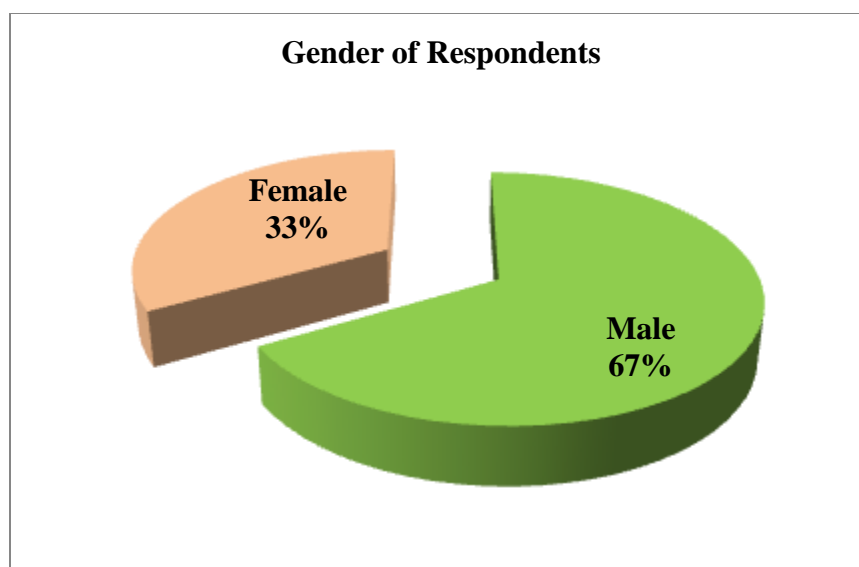
The main objective of this study was to provide evidence of the management of funds allocated to special education units in primary schools in Chongwe District. In order to achieve this objective, the following research questions acted as a mirror:

1. How are funds allocated to special education in selected primary schools in Chongwe District utilized?
2. What do school managers know about financial management guidelines with regard to funds management of funds allocated to special education towards?
3. What are the challenges faced by special education units in selected primary schools in Chongwe District?

In order to provide substantiated findings from what various informants said in relation to the research findings, the findings are presented using sub-headings.

4.2 Gender of Participants

Participants who had taken part in this study had their gender information indicated for the purpose of analysis. Figure 4.2 indicate the gender information of the participants.



Source: Field work, 2018

Figure 1.0 Gender of Participants

As shown in Figure 4.2, the study indicates that 4 participants representing 33% of participants who participated in the study were female while 8 participants representing 67% were males. The findings of the study showed that there were more female participants than male participants in the study. This indicates that majority of respondents who participated in this research were female.

4.3 Usage of the Funds Allocated towards Special Education in Primary Schools

Funds are very essential in any organisation as well as in institutions of learning in supporting the management of school academic and non-academic programmes. Therefore, finding out how funds were utilised in special education units in primary schools in this study was very important.

4.3.1 Allocation of Funds to Special Education Units

The Head teachers, Special education coordinators were interviewed to give their views on the allocation of funds in special education unit. The finding revealed that the special education units received separate funding as a section in primary schools with special education units. The participants to the study indicated that the funding towards special education programme was intended for helping towards learners with special education needs. One Head teacher commented that:

The Ministry of General Education has the mandate to send funding to facilitate the operations of running the affairs in special education units. Learners with special education needs require special attention and the use of support gadgets to help them in so many ways and these gadgets require money all the time (Head teacher B, School 2)

Another Head teacher expressed a similar view when stressing out that the government was able to provide funding to special education units in order to contribute the running of programmes in primary schools with special education units. This is what the Head teacher said:

In primary schools the funding towards the running of special education units comes the only problem is that the funds are inadequate to help run programmes in units (Head teacher 3, School C)

The key finding indicated that the government through Ministry of General Education paid great attention to special education and as such provided direct funding towards helping learners in special education units primary schools.

3.2.3 Utilisation of Funds for Special Education Schools

The participants interviewed indicated that the funds the special education units received in form of funding were used for various purposes. The participants indicated that there were no laid down guidelines in the utilisation of funds allocated to special education units. Special education units were mandated to use the funding on needy areas in their school. The study established that there were four main priority areas where special education units were spending their money on. One of the participants said:

The funding does not come with needy guidelines on how to spend the funding. Individual special schools have to identify the neediest areas where to direct the funds to. It's up to the individual schools themselves to spend the funding according to their discretion (Cashier 2, Special Education Unit at School B)

The responses from participants on how funds allocated to special education units were used are shown in Table 3.2.3.

Table 3.2.3 Responses of the use of Fund Allocated to Special Education Units

Priority Area	Unit A	Unit B	Unit C	Unit D
	Participants			
Administrative works	4	3	4	4
Infrastructure maintenance	1	3	2	2
Supporting learners' needs	2	2	3	2
Procurement of teaching and learning materials	3	2	3	2

Source: Field work, 2018

In Table 3.2.3 the findings show that the funds allocated to special education units in the four selected schools were spent more on administrative than on supporting learners' needs and procurement of teaching and learning materials. The finding showed that most special education schools preferred to spend the funding directed to special education units on things that did not benefit learners with special education needs directly. One participant commented that:

The funding special education units received were mainly meant to support learners with special education needs by procuring teaching and learning materials to support instructional delivery in special education units. But you find that in most cases funding is directed towards administrative works and learners support receives less from the funding (Special Education Coordinator 4, Special Education Unit 4 School D)

The key finding is that the allocation of funding to special education unit in primary schools, though there were no clear guidelines, was meant to assist in the programmes that affected the learners the most. However, the findings indicate that primary schools with special education units opted to use funds on matters to do with administrative works than matters to do with learner support.

3.3 Financial Management Guidelines on Special Education Unit Funds

Finding out the participants' awareness of the financial management on the usage of funds allocated to special schools was very important in this study. Participants interviewed indicated that primary schools with special education units received funding specifically directed to school education units. The findings of that study revealed that there were no stand-alone guidelines towards the management of funds allocated to special education units. One participant echoed:

Funding to primary schools with special education units has no guidelines on how to spend as the case is NIF 3 funding in primary schools where utilisation of funds is categorized and percentages to follow on allocation of funds to categorized areas are clearly indicated. When the funds for special education unit come there are no guidelines to dictate the utilisation of funds. Usually we just sit with the coordinator for special education and the cashier looks at areas of need and spend the money (Head teacher 3, School Education Unit School B)

From the participating special education units in the study, cashiers also explained how the funding to special education units were managed based on financial management guidelines. The following views were expressed by one cashier pertaining to his experiences:

Funding towards the implementation of programmes in special units' have no guidelines on demarcated in categories and percentages to follow for utilisation of funds. All we follow are just the same guidelines that when the money comes you deposit the cheque in the bank. After a budget has been drawn we prepare an imprest in the name of the coordinator for special education who spends the money together with the Head teacher and retains the receipts to our office and also retains to office of the District Education Officer (Cashier 2, Special Education School B)

The participants who were interviewed were asked on their awareness of the guidelines for the management of funds primary schools received towards special education unit programmes. Table 4.3 shows participants' responses of their awareness on the financial management of funds in special education units' guidelines.

Table 4.3: Participants Awareness of the Financial Management Guidelines for Expenditure of in Funds Special Education Unit.

Awareness of stand-alone Financial management guidelines on usage of funds for special education programmes	Head teachers	Special Education coordinator	Cashier in Special Education Unit
Aware	0	0	0
Not Aware	4	4	4
Total	4	4	4

Source: Field work, 2018

The findings as shown in Table 4.3 show that there were no stand-alone financial management guidelines towards the utilisation of funds allocated to special education units in primary schools. As shown in the Table 4.3 none of the participants in the study indicated that they were “Aware” of financial management guidelines on the usage of funds allocated to special education units in primary schools and all the participants indicated that they were not “Not Aware” of stand-alone financial management guidelines.

The participants indicated that the special education unit section in primary schools formed local based financial committees which worked as financial management guide towards the utilisation of funds intended for special education programmes in primary schools. One participant explained:

We are having no guidelines we just put priorities to needy areas to enhance financial use, accountability and curb misappropriation of finances in primary schools, the financial management guidelines were necessary the financial committee follows the policy in order to avoid misappropriation (Head teacher 1, Special Education Unit School A)

The key finding of the study is that funding to schools with special education classes had no stand-alone financial management guidelines on the utilisation of funds on special education programmes. Because of the information given above primary schools with special education units opted to spend more money allocated for special education programmes on administrative works rather than on learners' support programmes. This indicates that funds in special education units were spent without following any guidelines prescribed for special education funds utilisation.

4.5 Challenges Faced by Special Education Units in Financial Management

The semi structured Interviews were equally used to collect data from Head teachers, special education coordinators and cashiers in special education units concerning constraints faced in implementing the management of funds in special education units in selected primary schools in Chongwe District. In order to obtain in depth views and information, the informants were interviewed separately. The findings from the interviews revealed different categories of challenges that the participants faced ranged from lack of financial management guidelines, inadequate funding, and delays in receipt of funding from the Ministry of General Education.

Every school plan must be executed by use of funds and thus the study sought to know the issue of management of financial resources. The participants interviewed indicated that lack of adequate financial resources in special education units in primary schools affected the implementation of special education programmes. Participants indicated that in special education units the finances scarcity was posing a very serious challenge as most of the special education programmes depended on the available financial resources. The findings of the study revealed that there were not enough funds in special education units in primary schools to use to implement programmes in the need areas. One head teacher indicated the following:

Financial resource I think is a very big problem in special education units in primary schools. There are very inadequate available funds in schools and funding to schools is also very limited and usually delays in coming. Hence it is very difficult to work (Head teacher 3, School B).

In a similar way, another Head teacher from special education unit at primary school 4 indicated the following:

The government through the Ministry of General Education delays in releasing funds for special education programmes. Again, when the funds are released the amounts are very small and can't even match even a quarter of the needy areas intended to be implemented. So, this has really been a challenge and it has made our work so difficult (Head teacher 1, School A).

During another interview a Cashier in special education unit section at one of the primary schools, similarly mentioned that lack of adequate funds allocation towards special education units in primary schools was posing a challenge in special education units. Comments by one Cashier:

The financial status of special education units in primary schools is pathetic. Units have limited funds even if the funding comes it does not show any differences. I think in terms of challenges we face in implementing strategic planning, one big problem is that there are no adequate funds available in school. Units try to improvise and work within available resources but there are things they fail to improvise unless money is available (Cashier 3, Special education unit school C).

From the responses of stakeholders, it is evident that in addition to the support received from the government through the Ministry of General education primary schools needed to generate their own revenue to facilitate the smooth implementation of strategic planning.

4.6 Summary

The special education units in selected primary schools that were investigated in this study showed no clear direction on financial resources management. This was the fact that special education units in primary schools which were selected in this study indicated not to have used standard guidelines for managing finances allocated towards special education programmes. The special education units developed financial committees to help provide guidance to financial management. However, delays and inadequate funding to special education units in primary schools were huge challenges that special education schools faced.

CHAPTER FIVE

DISCUSSION OF FINDINGS

5.1 Overview

The previous chapter presented the study findings based on an investigation on the management of funds allocated to special education units in selected primary schools of Chongwe District. The research objectives; to ascertain the usage of the funds allocated towards special education in selected primary schools, to assess the awareness of financial management guidelines towards the management of funds allocated towards special education in selected primary schools; and to establish the challenges faced by special education units in selected primary schools in Chongwe District. The findings are discussed under categories of sub-headings as presented thereon.

5.2 Allocation of Funds to Special Education Units

The findings show that the use of funds allocated to special units was for supporting specific needs of learners with disability. Another use of funds was to procure special teaching and learning aids. Additionally, the funds were also used for the maintenance of schools as well as the recruitment of staff. The findings showed that the most use of funds allocation to special units were for procurements of special learning and teaching equipment such sewing machines and mattress files, school maintenance, the funds were used for supporting specific needs of learners and funds were also used for recruiting staffs. This indicates that the most use of funds that were allocated to special education units were for procurements of special learning and teaching equipment. This finding is in agreement with Okumbe (1998) who stated that the concept of management involves designing, developing and effecting organizational objectives and resources so as to achieve predetermined organizational goals. A Head teacher being a manager is supposed to plan, take decisions, motivate, lead, organize, communicate, coordinate and control funds that are allocated to special needs units.

The implication of this finding therefore indicates that the funding allocated for the procurement of materials and implementation of teaching and learning programmes in special education units were not appropriately used on the intended purposes but funds were utilised on other issues. This contributed to misapplication of funds in special education units in primary schools and particularly disadvantaged the learner.

5.3 Utilisation of Funds for Special Education schools

The study established that Financial Management Committees in primary schools in the Chongwe District face numerous financial management challenges with inadequate training in financial management mismanagement of funds allocated to special needs identified as the main challenge affecting Financial Management Committees currently.

The findings revealed that teachers who are part of financial management committees had little experience in financial management of funds that were allocated to special needs while those who served many years had experience. Similarly, the findings indicate that Head Teachers who worked for many years in the management of school finances had more experience than those who worked few years. Therefore, they are better placed to inform the current study of the challenges they encounter on a day-to-day basis in their school while handling school funds for special education needs.

This is in agreement with Sagino (2002) who established that Head teachers are the formal leaders who plan, organize, co-ordinate and guide the activities of the schools. Hence, the financial management competencies of the head teachers can only measure-up to the various financial accounting areas necessary in their duty of sourcing for school funds, receipts and recording of these funds that are allocated to special education units, procurement and supply of required teaching-learning resources, payments of school credits, auditing and reporting to all stakeholders if they are trained in those areas. Therefore, lack of training on financial management has a negative influence on the ability of Head teachers to effectively and efficiently manage school funds; the task requires basic level competency in accounting and book keeping.

The study conducted by Bureau of Statistics (2010), showed that mismanagement of funds that are allocated to Special Needs has been cited as a major challenge for governments in Africa to implement inclusive education. In these countries, the major constraint is the serious shortage of resources, lack of schools or inadequate facilities, lack of teachers and/or shortage of specialist teachers/staff, lack of specialised learning materials and equipment, etc. to assist students with disabilities in mainstream schools. Several studies have revealed that implementation of inclusive education in Namibia, South Africa, Zambia and Zimbabwe has been delayed by a lack of financial accountability.

5.4 Financial Management Guidelines on Special Education Unit Funds

From the study, findings revealed that the Head teachers were aware of financial management that guided them by policy guidelines provided by Ministry of Education while few were not aware of such guidelines. Similarly, the study revealed that a majority of the committee members interviewed did agree that there are rules and regulations which guide the committee in the operation of school finances. The Head teachers further outlined examples of financial management guidelines they use as follows: a condition that there must be budgeting guiding what is intended to be done, and no withdrawal of school finances was supposed to be done without minutes approving the withdraw including signatures of the committee officials and the stamp of the school.

Furthermore, findings showed that school management committee includes giving priorities and incurring expenditure according to vote heads. To enhance financial use, accountability and curb misappropriation of finances in primary schools, the financial management guidelines requires that: the school committee is thorough in accountability and follows the policy in order to avoid misappropriation; the Head teacher being the accounting officer should advise the School Management Committee on using the funds as per the allocation per vote head; and the accounting officer is liable to repayment or even imprisonment in case of misappropriation.

This implies that head teachers have overall executive responsibility for the school's activities, of which financial activities are clearly a part. The Head teacher is therefore considered by the school management committees to be the person with overall responsibility to the Governing Body for the financial management of the school. The financial responsibility of the Head teacher includes managing the school's financial position both the strategic and operational levels.

The study also revealed that financial management committees concluded that they had guidelines which include, giving priorities and incurring expenditure according to vote heads. To enhance financial use, accountability and curb misappropriation of finances in primary schools, the financial management guidelines requires that: the school committee to be thorough in accountability and follow the policy in order to avoid misappropriation; the Head teacher being the accounting officer should advise the School Management Committee on using the funds as

per the allocation per vote head; and the accounting officer is liable to repayment or even imprisonment in case of misappropriation.

4.5 Challenges Faced by Special Education Units in Financial Management

The study also found out that two primary schools in Chongwe District did not employ Accounts Clerks. Of the two schools, one school employed Clerks who are not necessarily qualified Accounts Technicians. The study further established that a majority of schools are run on systems that are none inclusive to all stake holders in the management of school finances. Only few financial management committees confirmed that their schools are run on an inclusive financial management model that takes on board the interests of majority stakeholders.

In line with Maronga (2005) it can be pointed out that every educational institution requires a pattern of administration to propel its efficiency and effectiveness towards the realisation of the institution's goals. This creates the need for dynamic, effective and efficient management strategies in school functions to guarantee survival and continuity in the face of scarce resources, social changes, increased general awareness and competitive market. However, this can only happen if school managers are fully equipped with the necessary management skills and know-how required for effective and efficient school management. This was confirmed by the one Head teacher with a certificate in basic accounting and book-keeping who informed this study that the skills he acquired from the training has assisted him in receipting, budgeting, recording, reporting, and auditing of school funds. This finding was in line with Romney et al (2009) who purports that the biggest advantage of computer-based accounting information systems is that they automate and streamline reporting. Reporting is a major tool for organisations to accurately see summarised, timely information used for decision-making and financial reporting.

The finding is also supported by Mundu (1997) in his review of selected financial management practices adopted by small enterprises in Kenya and found out that 66% of the respondents did not undertake cash budgeting, 70% of the business owners kept surplus cash with themselves and over 56% of the business owners were handling cash personally as the security to their money. However, Axelsson, Jackovicka and Kheddache (2002) advised that more effort devoted to budgeting in an adverse financial situation will no longer be as simple to find an acceptable budget and this needs more frequent follow up. Haka, Gordon and Pinches (1985) also add that the implementation of sophisticated capital budgeting procedures is one of the many means of

coping with acute resource scarcity and the main value of adequate investment rules is in distinguishing profitable from unprofitable projects, highly profitable firms.

CHAPTER SIX

CONCLUSIONS AND RECOMMENDATIONS

6.1 Introduction

This chapter presents the conclusions and recommendations of this study which ascertained the usage of the funds allocated towards special education in selected primary schools, to assess the awareness of financial management guidelines towards the management of funds allocated towards special education in selected primary schools; and to establish the challenges faced by special education units in selected primary schools in Chongwe District. Therefore, this chapter endeavours to conclude the findings of the research and suggest some possible recommendations based on the study findings. The conclusions to the research are provided based on key answers provided to the research topic and research questions from interpreted data.

Conclusions

Based on the research findings, the study concludes that the usage of funds allocated to special education units were determined by the financial committee which provided the direction on the utilisation and management of funds in special education units in primary schools. Special education units used the funds more on matters to do with administrative works than on matters to do with learners support programmes. The usage of funds on other programmes not related to learner support compromised special education units' financial management records.

The study also concluded that a high level of lack of awareness of financial management guidelines by the Ministry of Education was reported in special education units in primary schools. The lack of financial management guidelines awareness was among Head teachers, Special education coordinators and committee members who used or spent the funds based on the local financial committee discretion. The study further concluded that none clear stand-alone financial management guidelines on the utilisation of funds on special education programmes contributed to special education units to opt to spend more money allocated for special education programmes on administrative works rather than on learners' support programmes. This

indicated that the funds in special education units were spent without following any guidelines prescribed for special education funds utilisation.

The study also concluded that a lack of training of financial management committees on financial management has a negative impact on the ability of Head teachers to effectively and efficiently manage school funds; the task requires basic level competency in accounting and book keeping. The challenges include: inadequate funding and inadequate training in financial management in special education units in primary schools.

6.4 Recommendations

This study investigated management of funds allocated to special education units in selected primary schools of Chongwe District. Based on the findings of this study, the following recommendations have been suggested and it is hopeful that if the under-listed recommendations are adopted, the continued patronage of management of funds may have positive influence in special education units in primary schools in Zambia.

The following recommendations are made on the basis of the conclusions:

1. The Ministry of Education should also intensify awareness campaigns on the financial management guidelines they issue to assist primary school managers make informed financial decisions.
2. The school management should ensure that school committee members are actively involved in the management of school funds to reinforce their overseer and supervisory functions in the utilisation of school funds.
3. The Ministry of Education must equip school managers with the necessary financial management skills through deliberate training or CPD. School committee members and Head teachers should also be sensitised on the Government Financial Management Act of 2004, Public Officer Ethics Act of 2003, Public Procurement and Disposal Act of 2005, Anti-Corruption and Economic Crimes Act of 2003 and Chapter 6 of the New Constitution on ethics and governance.

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Appendix 1: INTERVIEW GUIDE FOR HEADTEACHERS

1. Do special education units receive independent funding in primary schools in Chongwe District?
2. What are the uses of funds allocated to special education units in selected primary schools of Chongwe District?
3. Which of the following is the most use of the funds allocated to special education units in selected primary schools of Chongwe District?
4. How often do you use funds allocated to special education units in selected primary schools of Chongwe District?
5. What is the management of special education units action plans in selected primary schools of Chongwe District?
6. Where do you get funding from?
7. What is your main source of local funding?
8. Are the funding allocated to special education units in selected primary schools of Chongwe District enough to meet the demands of the special education units?
9. Are there rules and regulations which guide the operations of the committee?
10. Is the committee in any way responsible for the management of financial resources of the school?
11. If you have never been trained in any financial management course, then what are the challenges facing you as an individual and the school committee in your financial management responsibility in the school?
12. In your own opinion, how can financial management be improved in primary schools?

THANK YOU FOR YOUR PARTICIPATION

Appendix 2: INTERVIEW GUIDE FOR CASHIER

1. Gender of Respondent
2. How long have served in the current position in this primary school?
3. Have you attended any financial management course?
4. Are you aware of the existence of any policy guideline or regulations on management of school finances from the ministry of education?
5. What are the roles of these policy guidelines in the management of school finances?
6. What financial management decisions are you involved in at the school?
7. What are the procedures you follow before making any major financial decision in the school?
8. Are you accountable to any authority or person on financial decisions you make on behalf of your school?
9. How does your school account for money intended for special education?
10. What ways can be adopted to improve financial management in primary schools?

THANK YOU FOR YOUR PARTICIPATION

Appendix 3: INTERVIEW GUIDE FOR SPECIAL EDUCATION COORDINATORS

1. Do special education units receive independent funding in primary schools in Chongwe District?
2. What are the uses of funds allocated to special education units in selected primary schools of Chongwe District?
3. Which of the following is the most use of the funds allocated to special education units in selected primary schools of Chongwe District?
4. How often do you use funds allocated to special education units in selected primary schools of Chongwe District?
5. What is the management of special education units action plans in selected primary schools of Chongwe District?
6. Where do u get funding from?
7. What is your main source of local funding?
8. Are the funding allocated to special education units in selected primary schools of Chongwe District enough to meet the demands of the special education units?
9. Are there rules and regulations which guide the operations of the committee?
10. Is the committee in any way responsible for the management of financial resources of the school?
11. If you have never been trained in any financial management course, then what are the challenges facing you as an individual and the school committee in your financial management responsibility in the school?
12. In your own opinion, how can financial management be improved in primary schools?

THANK YOU FOR YOUR PARTICIPATION