MASTERS IN EDUCATION MANAGEMENT

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TOPIC: AN ASSESSMENT OF LOCAL FINANCIAL MANAGEMENT AND ITS IMPLICATIONS FOR SCHOOLS IN SWAZILAND.

This study is in partial fulfilment of the requirements of the degree in Masters in Education Management at the University of Witwatersrand, Johannesburg, South Africa.
DECLARATION

I, Joyce Penelope Phiri, declare that this research is my original work and has never been submitted to any institution before.

Signed: [Signature]

Date: 31 May 1999.
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ABSTRACT
This paper analyses the findings of a survey conducted in eight schools in Swaziland on financial management in secondary schools. The paper sets out, as its framework, the Priority-based budgeting as well as strategic management, as useful perspectives on how finances should be managed at school level. It does not, however, claim that priority-based budgeting is the only best strategy, but claims that since majority of schools in Swaziland operate under limited resources, this approach is appropriate. This study does acknowledge that individual schools have individual priorities and the fact that priorities change, therefore the PBB approach should act as a basic framework for setting out budgets. The paper also acknowledges that schools have unique features that make up an organization. These features include the culture of that organization. Such features will determine how that organization will choose to run its activities, in particular, financial management.

The aim of the study is not to make school heads experts in financial management, but to provide a greater understanding of both the underlying concepts and practical application of the basic skills and processes of local financial management, and how these skills can be integrated in schools in Swaziland. The study therefore questions the skills that school heads have in controlling finances, and argues that school heads should be equipped with the necessary skills to handle the complex operations of financial management. It also suggests that schools in Swaziland should integrate the concept of local financial management as proposed by the 1988 Education Reform Act of England and Wales.
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ABBREVIATIONS USED IN THE TEXT

ERA  Education Reform Act (1988)
LEA  Local Education Authority
LMS  Local Management of Schools
LFM  Local Financial Management of Schools
MOE  Ministry of Education (Swaziland)
RRM  Real Resource Management
GMS  Grant Maintained Schools
ZBB  Zero-based budgeting
PBB  Priority-based budgeting
AWPU Age-weighted Pupil Unit
DEO  District Education Officer
CHAPTER 1

INTRODUCTION

Financial management in education is a much neglected area of study. Few of those concerned with organization and decision-making in schools understand how total school finances are made up or feel that such knowledge has an important part to play educationally. This study argues that proper professional management of school finances could ease many present problems and open up new possibilities for schools. The industrial and commercial model of financial management does not transfer easily to education where outputs are largely unquantifiable, but it goes some way to producing the sort of good housekeeping which would aid educational planning and educational decisions on priorities.

The research provides empirical evidence of the kind of problems of financial management with which many schools in Swaziland contend daily. The aim of the study is not to make school heads experts in financial management, but to provide a greater understanding and awareness of both the underlying concepts and practical application of the basic skills and processes of local financial management, and how these skills can be integrated into schools in Swaziland. The paper therefore answers the following questions:

* How are financial resources managed in schools in Swaziland?

* What are the problems faced by school managers with regard to financial management?

* Which are the areas of financial management that need to be developed?

* Which skills and processes of the international LMS can be integrated into schools in Swaziland?

* What are the implications for the skills at schools?
* How can these skills be integrated into schools in Swaziland?

Rationale

The motivations of the research stems from the fact that schools in Swaziland experience some problems in the management of their finances. These problems are captured almost daily in newspapers around the country, of students, parents and the public at large, complaining about how school heads misappropriate school funds, and asking for either the resignation of the culprits or for strong disciplinary measures to be levelled against the culprits.

The research sets to prove that this is mainly because most schools heads are not skilled in financial management. In fact they do not go through some form of training. Therefore there has been considerable concern among school heads over how the complex operations of financial management are to be carried out. The study is helpful to school heads and their governing bodies, particularly, in developing countries because they will be required to undertake specialist functions of financial management not normally performed in the past.

My interest in financial management lies with the fact that schools in Swaziland are experiencing problems in financial management of their schools. As an ex-teacher in one of the schools in Swaziland, I have observed how school heads are frustrated by the their lack of skills in handling school finances. The problems are so vast that a number of students and parents are calling for the resignation of school heads because they believe it is the school’s head’s responsibility to look after the finances of the school.

I have chosen an international concept of Local Management of Schools because of the global changes which are taking place in education. Countries compete internationally to meet the
challenges of world-wide changes in education. LMS implies that schools enjoy greater financial autonomy and accountability in managing their finances. LMS also implies that there should be delegation in schools the responsibility for financial and other aspects of management. The study has used LMS from England and Wales to explore the concept of financial management and how these concepts can be integrated into schools in Swaziland.

Given that the survey falls within the broad aim of investigating the enabling and constraining effect of financial control, it can be located conceptually within the field of financial management. By financial management we mean the processes of ensuring that the school has money and resources it needs to meet its vision. In other words, for a school to function properly, it has to know what money it has, how the money is being raised and spent, and how it will obtain sufficient funds in the near future to meet its commitments.

It is also important to note that there is no uniformity or shared understanding in this field. Green (1995:71), when referring to financial management talks about the budget. He describes the budget as the expression in monetary terms, of an institution’s plan for a given period, and for a given price assumption. He stresses that:

"a budget is not about money, but an expression of plans. And those plans are not about money, they are to do with the activities of teaching and learning, and with personnel premises, consumables and services required to make those plans happen. The budget is the place where everything is quantified and cost".

Other authors such as Everard and Morris (1990:12) distinguish between human, material and financial resources. The prime concern of educational establishments is how limited finance is shared between the human and the material resources in order to achieve the goals more effectively. My concern here is not so much to clarify the usage of the above terms, rather it is
to further the understanding of how financial management can facilitate the understanding of how resources can be managed effectively in schools.

The significance of the study

The changes in education, in particular, those that came with the introduction of the 1988 ERA give school managers the opportunities to control and manage their own budgets. The prime responsibility for financial management rests with the head and the school governing body. In order for school managers to cope with the demands of financial management, certain basic accounting skills need to be acquired. This is not an easy task because school heads in Swaziland are not trained, in particular, in financial management skills. As the paper shows, in the findings of the research, it is evident that most school heads do not have any accounting background. The complex operations of financial management are frustrating, especially to the novice.

The aim of the study is not to make school heads experts in financial management, as this is a very complex issue, but to provide a greater understanding of the underlying concepts and practical applications of the basic skills and processes of local financial management, and how these skills can be integrated into schools in Swaziland.

The limitations of undertaking the research

In most business organizations, financial management is the key to success. Most studies on FM have been done in business organizations, and most of the new control techniques were developed in these organizations. Most descriptions of FM tend to assume, usually implicitly, but sometimes explicitly, that the process being described is taking place in a business enterprise.
This paper, in contrast, is a study of FM in schools. Since schools are non-profit organizations, applying the concept of FM is not easy. In most cases, when the concept of FM is applied, it is normally in the context of profit making, therefore most literature books concentrate on the profit-making organizations, thus making it difficult for schools to apply the concepts in their own organizations.

From a number of studies published in recent years on school financial management, there have evolved principles that are helpful in designing financial control systems. As in the case with all principles of management, these principles are tentative, incomplete, inconclusive, vague and sometimes contradictory, and inadequately supported by other evidence. Nevertheless, they seem to have sufficient validity so that it is better for school managers to take them into account than to ignore them. What is different with this paper is the fact that it draws on different concepts that can be used as a basis for FM by schools. These concepts are a combination of strategic planning, priority-based budgeting and the notion of cultures. How these concepts work for schools in Swaziland has been described in the latter part of the paper.

Chapter 2 and 3 deals in depth with the literature review and theoretical framework against which the study is based. The literature review is basically what the 1988 ERA is all about and its implications for schools in Swaziland. A brief scenario of financial management in schools in Swaziland will also be discussed.

Chapter 4 describes the methods of data collection and the constraints I met as I embarked on the study. Chapter 5 describes and analyses the field data. Findings, conclusion and recommendations will be dealt with in the last two chapters.
CHAPTER 2

LITERATURE REVIEW

Included in this chapter is a discussion of the 1988 Education Reform Act of England and Wales, local financial management of schools and its implications for schools internationally and in Swaziland. The later part of the review discusses the Swaziland School Act of 1983 and the status quo on financial management.

Before the introduction of the 1988 ERA, school managers had little financial responsibilities apart from managing the school fund and a limited capitation allowance. School governors had virtually no financial responsibilities, and until the implementation of the 1986 Education Act, were not even informed of the costs of running a school. Further education colleges had greater responsibility for managing their budgets, but were constrained by being unable to carry over under- or overspending to the next financial year or to vire money between budget heads. This section will be incomplete if the 1988 ERA is not discussed as it is the cornerstone of local management of schools world-wide.

THE 1988 EDUCATION REFORM ACT

Under the provision of this act, all secondary schools and all primary schools with rolls of 200 or more received delegated budgets by the start of 1993/4 financial year. Their governing bodies were responsible for managing a budget which covered 80% of the total resources available to the institution. The act made specific provision for the governors to delegate budget management to the head and to set up a finance subcommittee to undertake the bulk if the governors work with respect to budgeting.
The prime responsibility for financial management now rests with the head and is shared, at differing degrees, by a senior management team, with local circumstances determining the degree of involvement of particular governors. These are the key people in schools and in colleges on whom the task of financial management rest. The move towards Local Management of Schools (LMS) was reinforced by the fact that schools are to be competitive, hard headed and more productive. According to Levacic (1989:179):

"Effective schemes of local management will enable governing bodies and head teachers to plan their use of resources to maximum effect in accordance with their own needs and priorities and to make schools more responsive to their clients - parents, pupils, the local community and employers."

This implies that school managers, who are actively involved in delivering the services are in the best position to decide how financial resources can be efficiently and effectively utilized and will therefore be accountable for their actions.

LMS provides a framework by which standards can be raised in education through the act. The framework has been discussed by Levacic (1989) and Cave and Wilkinson (1990). According to the authors standards can be raised by the following:

1) financial delegation: under the provision of the 1988 ERA all secondary and primary schools with 200 pupils or more have control over their budgets. There is an acceptance that control over the uses to which the school's finances are put will enable those making decisions on the development, organization, and operation of the school to have greater flexibility. The introduction of school-based budgeting has led to greater awareness among teachers of the implementations of educational decisions. To handle the complex operations of financial management some schools seek expert help from accountants and other financial consultants.
An alternative approach, common in the independent sector, of appointing a bursar to manage the school's finances has already been adopted in several state schools. The delegation of financial management has undoubtedly accelerated this trend, perhaps with the appointment of a bursar to a group of schools.

2) school governors: head teachers and governors are now required to work closely together to ensure that the children are receiving the best possible education through optimum use of resources. Their general responsibilities include:

* the establishment of the educational needs and priorities of the school;
* a cost-benefit analysis of alternative allocation of funds to meet those priorities;
* the detailed deployment of resources;
* the monitoring of the impact of decisions taken;
* an evaluation of the effectiveness of programmes undertaken.

3) increasing parental power: by exposing the system to the forces of open market competition and by streamlining the governance of schools through curtailing the role of the local authority middle tier and greatly increasing the power vested in the Secretary of State for Education.

4) the national curriculum: professional autonomy in determining the curriculum has been diminished by the introduction of a national curriculum, the provision of which is seen by the government as the cornerstone of the programme to raise standards.
5) open enrolment: the act provides that parents will be able to enrol their children at any school that has the physical capacity to accept them provided that it is appropriate for the age and aptitude of the child. The assumption behind this legislation is that the operation of open-market competition for pupils ensures that good schools flourish and bad schools are forced out of the market.

THE IMPLICATIONS OF LMS FOR SCHOOLS

There are a number of praiseworthy intentions behind the introduction of LMS. These have been captured by authors such as Battery, M. (1992). Local management of schools reflects the common-sense belief that those closest to the expenditure will be the most able and the most motivated to use it efficiently the resources at their disposal. This will be particularly true if they know that they have a specific budget to work within, and if they also know that any savings they make can be used on other targeted projects. Savings and efficiencies, then, are seen to be of direct benefit to the school, and not simply absorbed back into local authority coffers. Local management of schools, because it is expedited by those closest to the expenditure, will motivate people to make the best use of what they have to dispose of.

Another intention is to increase the involvement and responsibility of parents in the running of the school, and thereby to increase the effectiveness of the school in responding to the needs of the local community. Local management of schools has a prominent role to play in the democratization of education, for it involves the whole community - teachers, parents and governors - in the running of the school to a degree not seen before.

The authors further outline some of the disadvantages of the Act. It should be noted that whilst
many commentators agree with the general principle of financial delegation as a means of more accurate targeting of resources, several have raised severe doubts about the actual efficiency of the move, as economies of scale will certainly be lost. Bottery, M. (1992:106) quotes Haviland (1988:40) as saying:

"central government's emphasis on 'value for money' can sometimes only be satisfied if there is a capacity to enter into contracts covering a number of institutions or even the whole of a LEA era. Block purchasing arrangements for fuel, food and even books and arrangements for such work as ground maintenance to a number of establishments all provide examples of potential economies of scale..."

Another problem highlighted by a number of authors is the increased auditing requirements if individual school accounts are to be closed individually. Further, there is a considerable anxiety over the research into such implementation. However, a number of schools in England and Wales succeeded in implementing the concept. There is no theory or concept that is not fraught with disadvantages.

However, the aim of the study is not to look at the demerits of the act but the advantages, and what schools can learn and apply from the act. It is also not the aim of the study to discuss the whole concept of local management of schools, but to discuss local financial management of schools and their implications for schools in Swaziland.

**WHAT IS FINANCIAL MANAGEMENT IN EDUCATION?**

A number of authors such as Preedy, et al (1997), Levacic (1989), Cave and Wilkinson (1992) and Green (1992) have come up with definitions of financial management. They offer important contributions to the emerging field of financial management. They do not restrict this to managing money; the authors encompass the information, systems and processes used in order to enable managers to plan and control the activities of educational institutions. While budgeting is examined in detail, this is done in the context of overall resource management, involving the
acquisition of financial and real resources and the allocation, monitoring control and evaluation of their use. They bring together relevant principles and practice from the management literature as well as from recent and original writing on financial management in education. The authors set out the basic principles and techniques of financial management in education such as budget preparation, budgetary control, costing educational activities and formula funding.

I have noted that when the authors discuss financial management, they all refer to the process of budgeting. For example, Green (1999:17) describes a budget as:

"the expression in monetary terms, of an institution's plans for a given period, and for given price assumptions".

He further states that budgeting is not about money but has to do with an expression of plans, and these plans are to do with the activities of teaching and learning, and with the personnel, premises, consumables and services required to make these plans happen. Green’s first step to budgeting is ‘costing the plan’ (ibid: 72). This involves a methodological writing down of lists of the implied activities, by first making sure that the list is complete, and then pondering over how the annual cost can be estimated, and from what sources of information. He emphasises that issues like pay and price changes, and income fluctuation should also be considered.

Levacic (1989:4) refers to financial management as encompassed in business organizations by the functional areas known as management accounting and management control. These are concerned with providing the information and systems which enable managers to plan and control the education’s activities.

The second area of accounting is for ‘stewardship purposes’, to serve the needs of users outside the organization. In the business sector, the main interests served by the stewardship accounts are...firm's creditors and stockholders.
They are concerned with fulfilling the legal requirements that annual company accounts are published and that the organization’s transactions are audited to ensure the probity of its managers and other employees.

Under the provision of the 1988 ERA, The Local Education Authority (LEA) is required to draw up their budgets for educational expenditure according to quite strict rules, in particular those relating to formula funding of schools and colleges. However, for managers of schools and colleges, the main focus for financial management is internal management, the task of planning rather than the stewardship function of accountancy. Nevertheless, under this act, school and college managers are held accountable by the LEA for the use of the resources delegated to them. This involves having their institution’s financial records audited and drawing up budgets which show how financial resources were allocated.

In addition, the act places more emphasis than before on educational audit as a way of motivating and controlling school and college managers: they are held accountable for their management of budgets by means of external evaluation of their institutions’ educational outcomes. The main concerns therefore of school managers are those of setting the institutions’ broad policy framework or aims, and linking these to detailed operational goals and controlling the activities of the organization.

Financial management in education is a key part of these management tasks; it therefore embraces far more than managing money. Financial management does not just bolt on a separate set of accounting tasks; it becomes integrated with all the other aspects of managing a school. It was to emphasize this close interrelation between financial and other management tasks that the policy was renamed Local Management of Schools (LMS).
Schools now are not in the business of managing finance in the sense of managing monetary assets. Rather, delegated budgets give educational institutions the means to have a greater say over their real resources, such as teaching and support staff, books, equipment, etc. School managers have always been engaged in real resource management, but its chief focus has been organizing student time around the curriculum and deploying staff and materials in order to deliver the curriculum. The familiar activities of hiring staff, timetabling and allocating monies are all part of real resource management. Financial management enlarges the scope for schools to determine what real resources they acquire and how to deploy and develop them.

To undertake the task of financial management, education managers do not need qualifications in accountancy; rather they need to make common sense applications of a few key techniques and approaches, which this paper will set out, suitably adapted from the practice of management accountancy in other kinds of organizations.

**HOW FINANCIAL MANAGEMENT IN EDUCATION WORKS**

Levacic (1989:6) outlines the steps involved in local financial management under the 1988 ERA provision. The first step she outlines is the acquisition of resources— the bulk of resources is received as money— from the institution’s budget share distributed by LEA (and determined by a formula).

The second stage is making decisions about how to allocate resources. With delegated budgeting, schools are required to convert their financial resources acquired into real resources; this in turn will be determined by what educational activities school managers intend to provide. In the short
run such decisions are highly constrained by the real resources the institution has already acquired in the past, in particular its staff and buildings, but over time more options for changing real resources become available. According to Levacic, a basic budget shows the amount that is expected to spend on each of the individual budget heads, such as teaching, supply cover, ancillary staff, etc.

The third stage is putting the budget plan into operation. The specifically financial task is monitoring the budget regularly through the year in order to compare actual income and expenditures under the various budget heads with those intended. If divergences occur, as is likely, management decisions are made to correct such divergences, if they seem likely to persist and unbalance the budget. Budget monitoring is the most conspicuous of the additional tasks financial delegation brings in its wake: inadequate or inaccurate financial information systems considerably increase the burden.

The fourth stage that Levacic outlines is evaluation, currently its most underdeveloped aspect. While considerable educational evaluation is undertaken, very little of it relates the value of the resources used to the resulting educational outcomes. Under the 1988 ERA, educational evaluation is undertaken by LEA advisers and inspectors while, quite separately, local authority auditing is restricted to conventional financial auditing to check the probity of transactions undertaken by LEA employees. LEA is required to monitor and evaluate financial delegated schemes, as an essential ingredient in holding governing bodies accountable for their budget management.

Having indicated the general framework within which educational institutions practise delegated
financial management, we need to examine how this is undertaken within the school. One of the key tasks is budgeting; planning and preparing the budget, monitoring and fine-tuning it and, evaluating budget decisions and using the information in further rounds of budget preparation. The budget process has been examined in detail by Beare, et al (1989), Everard and Morris (1990), Preedy et al (1997), Cave and Wilkinson (1990), Green (1992) as well as Levacic (1989).

The authors state that the first step of the budget process is the clarifying of the purpose of the budget. According to Preedy, et al (1997:149)

"a budget is not a balance sheet, or even a financial statement of projected expenditure. It is, or should be, a management tool for planning, implementing and evaluating”.

The authors emphasise that any initial analysis will have two starting points: the school’s current objectives, ideally derived from a development plan; and an early prognosis for the coming financial year about the likely level of funding, student numbers, prices and any major financial commitments. Such an analysis, as the authors say, should begin early, long before final funding figures are known. The authors are quick to point out that it will obviously be tentative at the beginning. But the problem is not so much clarity as creativity. Many schools are locked into a narrow and blinkered view of the alternatives open to them.

Levacic, R. (1989:46) also emphasises that the importance of budgeting does not stop with planning:

“In order to ensure that plans are correctly implemented, that stated targets are reached and that information is available to aid future planning, actual performance must be regularly reported and monitored, by comparison with expected performance”.

Once the objectives of the school are clarified, one can refine the costing and model the effect on the budget. By the end of this preliminary analysis schools should produce a clear set of priorities.
There are several ways of budget construction. These include; incremental, zero budgeting and priority based budgeting. The different types of budget construction will form the theoretical framework of this study. These concepts will be discussed in detail under this framework. The framework will be largely informed by the priority based budgeting.

Although the literature on financial management of schools fails to come out with the best budgeting strategy, Prcegy, et al. (1997) have at least managed to come out with a new strategy; that of linking strategic planning with the budgetary process. Now that schools are locally managed, there is a clear expectation that schools will plan strategically. This means that budgets should be prepared within the context of a long term plan (three to five years), which should specify the objectives of the school over several years. According to the authors, “good strategic planning is essential if schools are to make effective use of their available resources, and avoid financial difficulties” (ibid: 195).

At many schools this linkage is not clearly articulated, although it is often apparent that it exists in the minds of head teachers. It is also good discipline for it to be set down in writing, not least to demonstrate to governors and staff how budgetary decisions contribute to the longer term strategy.

Many schools in Swaziland can argue that effective planning of this kind is hampered by uncertainty about external factors beyond their control, particularly funding, as most schools there operate under limited resources. While there are inevitably some uncertainties, the planning process should help schools to anticipate potential problems and identify solutions. They should be able to react more effectively to externally imposed changes by reference to a strategic plan.
which can show the full implications of the change. Longer term decisions will be needed regardless of whether there is a strategic plan, and it is better that these are taken in the context of a plan, even if it is not entirely accurate, than in isolation.

Preedy et al (1997) further outline the specific benefits of planning strategically as:

- the exercise provides an important focus for determining the school’s overall aims and objectives;
- plans to improve the school’s educational provision can be identified, options examined and tasks prioritised;
- the financial implications of these plans can be identified, options assessed, and resources directed appropriately;
- the process provides a school with the means to communicate objectives to all concerned, and can develop understanding and involvement, leading to greater commitments to outcomes;
- the resultant plan forms a framework for financial decision-making during the year; and
- the plan allocates prioritised tasks across the school and sets clear criteria for the evaluation of achievements at the end of the year.

This brings us to the school development planning as outlined by Williams, V. (1995:43). According to the author, the school development plan is twofold. It can be both a means of public accountability and a management tool for future developments. A school development plan must clearly be an ongoing process as targets are achieved and resources vary, but there have to be milestones along the road of development, a clear statement of long term plans which is the basis for subsequent modification. There is also a move towards schools having business plans. The
authors emphasise that a development plan should be more than this, with a strong element of institutional self-evaluation. For change to be successful, for example, there has to be a degree of ‘ownership’, a recognition by the people involved that the change is necessary to improve performance.

The term “school development planning” is a familiar one, as many schools under the LMS had to produce plans for their curriculum and staff development under this initiative.

Many schools have also established less formal procedures for planning for other elements of their activity. However, good strategic planning requires plans for all aspects of the school’s activities to be brought together into one document, to ensure a co-ordinated approach.

In order to manage the budget effectively, schools need to be able to provide auditors, governors and any budget holders with reliable and up to date financial information. For financial monitoring purposes, auditors and governors also need to be able to compare expenditure and commitments against budget headings, to enable timely action to be taken on over-spends and under-spends. For accurate budget monitoring, the budget should be profiled according to a best estimate of the likely timing of expenditure.

When monitoring reveals likely over- or under-spends on certain budgets headings, the school may transfer money between budgets or from contingency to maintain a balanced budget. According to Preedy, et al (1997:203) this process is known as “virement” and enables budget revisions to occur during the year. It is important that the virement process is closely controlled in order that proper accountability relationships are maintained between staff and governors.
There should be a clear policy for such decision-making, with governors being involved where the amount exceeds a pre-determined level. In approving virement, governors should ensure that changes are consistent with the strategic plan and that any budgetary problems disclosed are acted upon.

The last part of the literature review looks at the 1983 Swaziland School Act, which happens to be the recent act. Only the part that deals with financial management is discussed. The act gives power to school committees or governing bodies to determine the general policy of the school funds, and to decide in consultation with the school heads, how funds should be raised and spent.

Among other things they should do the following:

* they should ensure that proper accounts are kept in accordance with the ministry instructions.
* they should ensure that properly certified receipts and payments account are prepared annually.
* copies of this statement shall be provided to all committee members, to the ministry of education, the district education officer and to any parents who may ask for copies.
* they should administer school funds in accordance with current regulations governing school funds.

* school heads should report to the committee at each of its meetings on the state of the school fund, and to provide any information which committee members may require. The account books will be open for inspection by members at all committee meetings.

**POWERS OF THE COMMITTEE**

The committee shall have authority to execute the following on behalf of the parents of the school:

* initiate establishment of fund contributions and donations that fall within the ministry of
education.
* cause school heads to keep correct accounting system in accordance with the specification of
  the ministry of education.
* operate a school banking account for funds collected in the name of the school.
* undertake any purchases that may be deemed to be in the interest of the school.
* delegate to the head teacher some authority to operate a petty cash accounting system provided
  the impresor is not more than R500.00.
* hire the service of an auditor at least once every year to audit the book of accounts.
* the committee shall ensure that all monies collected for the school in the name of the school
  are deposited in a recognised financial institution.
* a financial statement must be made by the 31st December of each year.
* no monies shall be collected/received by the school without a proper receipt being issued.
* the collections and receipt of monies for use by the school shall be done by an authorized
  officer on the school premises.
* the financial account books shall be open for inspection by any member at committee meetings.
* the financial accounts of a school shall be subject to inspection by an authorized auditor at any
  time of the year.
* misappropriation of public funds shall be an offence in accordance with “The Theft and
  Kindred Offences By Public Officers Order no. 22 of 1975.

Dissolution of School Committees
The school committee in each district shall be directly responsible to the District Education Office. Whenever a committee fails to perform its duties according to the provisions of the constitution, the District Education Officer shall dissolve that committee. The dissolution shall
be effected after three written warnings from the DEO.

The Swaziland Act of 1983 is the one that schools operate under. It has not been updated since then. The implications of the act are discussed under data analysis.
CHAPTER 3

THEORETICAL FRAMEWORK

The purpose of this review is to examine the relevant literature on LMS and locate it within the following frameworks: incremental budgeting, zero-based budgeting, and priority-based budgeting. The framework for this study is provided by a rich body of literature on how to set budget processes under the LMS. The literature that focuses on LMS is located within these three broad frameworks. Alternative frameworks will also be discussed.

This paper aims to reveal the evidence of these models of thought; critiquing their value in the educational sphere and suggesting more appropriate approaches. Also other elements of budgeting and their relevance for educational purposes will be reviewed.

A simple form of zero-based budgeting is outlined by Preedy, et al (1997:156) as answering the following questions:

* Should this function or activity be performed at all?
* If so on what scale? And at what quality level?
* Should it be performed in this way? Or are there better, cheaper alternatives?

The zero-base budget process is more complex and time consuming. It can be suitable for newly-formed schools.

The Priority Based budgeting, which is referred to as ‘Base budgeting’, (Preedy, et al 1997) encourages schools to examine their activities and to decide on priorities thereby enabling top management to consider the activities of the school as a whole. If the priorities indicated are
accepted by management, consideration is given as to whether or not it is practical for those which are already in operation to be discontinued or their levels of activity reduced.

After the budget has been presented in summary to the governing body for consideration and approval, it remains necessary for a detailed monitoring and control mechanism to be maintained. In order to ensure that a constant scrutiny of expenditure is maintained, a system of budgetary statements is provided to budget holders. Preedy et al (1997), and Cave and Wilkinson (1992) also mention that in order to ensure an accurate picture of the funds remaining available for spending within the budget limits, there needs to be a regular system of reporting summarized budgetary statements to governors and the Local Education Authorities (LEA), and in the case of Swaziland, the Ministry of Education (MOE). The successful achievement of these aims will entail the supply of frequent, regular, timely and accurate reports to budget holders.

This approach also advocates a school plan as its starting point. However, it accepts that the major part of most schools' budgets will be irrevocably committed to ongoing core activities, and so not available for alternative uses. Preedy, et al (1997) state that:

"... this budget core is seen as a strict minimum, not a comfortable optimum - if you like, the lowest minimum, that would be tolerable in a desperate cuts situation" (Preedy et al 1997:154).

This approach works from the given and so avoids time-consuming and re-creation of the base budget, and so opens up more possibilities of a thorough examination of alternatives linked to the school plans and objectives; but by so doing, it may of course create more internal conflict and concern. I have not ignored some of the disadvantages of this approach. However, the PBB approach lends itself better to the budgeting process than incremental budgeting or zero-budgeting. Here, criticism under this approach can be levelled. One important question to ask
here is; how far can one apply this approach?

Even essential readings like Cave and Wilkinson (1990), and Preedy, et al (1997) fail to come out with the best approach to budgeting. They stress that there is no one best strategy. They base their findings on the fact that each school needs to adopt a system that fits its own needs. While this is true, my own feelings are based on the fact that, although schools are organizations, they differ in the sense that their cultures are different. Davidoff and Lazarus (1997), in their book entitled “The Learning School”, discuss schools as organizations. In every organization there are particular aspects or elements which make up that organization, and each of these needs to be functioning healthily for the whole to be healthy. “Any unhealthy or malfunctioning element will have a negative ripple effect throughout the whole system. This is a central feature of any system, (Davidoff and Lazarus 1997:17).

The authors’ statement suggest that there are unique features that make up an organization. These features will determine how that organization will choose to run its activities. For example, different schools will control and set up their budgets according to their own ways of doing things. Also loaded in this quote is the aspect of culture. The authors see culture as the central factor when considering whole school development interventions. According to them, the culture of the school comprises the values, the underlying norms which are given expressions in daily practice and the overall climate of the school.

The authors, again, mention an important aspect; that culture relates to the broad purpose of the school, reflected in its vision, particular mission, and broad aims and tasks. While this aspect is strongly influenced by societal and, more specifically, educational forces, each school has its own
particular identity and direction - either wittingly or unwittingly. The different types of cultures that Davidoff and Lazarus refer to are best described by one challenging and influential writer famously known as Charles Handy (1976), in his book entitled “Understanding Organizations”. He describes four types of cultures namely: the power culture, the role culture, the task culture and the person culture, (Handy, 1976: 181-191). A brief description of the different types of culture will be given.

**The power culture**

The culture depends on a central power source, with rays of power and influence spreading out from the central figure. Such organizations depend on trust and empathy for their effectiveness and on telepathy and personal conversations for communication. These cultures also put a lot of faith on the individual. They judge by results and are tolerant of means.

**The role culture**

The role culture is often stereotyped as bureaucracy. The role or the job description is often more important than the individual who fills it. Individuals are selected for satisfactory performance of a role, and the role is usually so described that a range of individuals could fill it. Rules and procedures are the major methods of influence. They offer individuals the chance to acquire specialist expertise without risk. They also tend to reward the person concerned with doing his job up to standard.

**The task culture**

The task culture is job or project oriented. The culture seeks to bring together the appropriate resources, the right people at the right level of the organization and to let them get on with it.
Influence is more widely dispersed, and each individual has more of it. It is also a teams culture, where the outcome, the result, the product of the teams work tends to be common enemy obliterating individual objectives and status and style differences.

The person culture

In this culture the individual is the central point. If individuals decide that it is their own interests to bend together in order to follow their own bents, then the resulting organization is a person culture. The culture is an unusual one and is not found pervading many organizations.

The cultural aspects of schools are important because making decisions on financial matters of a school will largely depend on who has a say on financial decision-making, who is accountable for such major decisions, etc. The notion of culture as an influencing aspect of how decisions are made seem to be a missing link in the literature on LMS. I do though give credit to Preedy, et al (1997), for trying to link strategic planning with the budgetary process. If schools are required to run and control their own finances, they are also expected to plan strategically. As mentioned before, at many schools the linkage between strategic planning and the budgetary process is not clearly articulated, although it is often apparent that it exists in the minds of school heads. This is evident in the fact that even the recent body of literature fail to come out with the notion that culture is an important aspect when formulating a school development plan. The planning process should help schools to anticipate potential problems and identify solutions:

"longer term decisions will be needed regardless of whether there is a strategic plan, and it is better that these are taken in the context of a plan, even if it is not entirely accurate, than in isolation", (Preedy, et al 1997:195).

The types of budgeting processes that are relevant for schools in Swaziland are discussed under the chapter of conclusions and recommendations.
The aim of this chapter was to give an overview of the frameworks the study is located in. The chapter revealed the evidence of these models of thought, critiquing their value in the local financial management of schools, and it suggested more appropriate approaches to deal with this fairly new approach to financial management.

The next chapter deals with the research design and methodology. Discussed is how I endeavoured to collect data and the constraints I encountered.
CHAPTER 4
RESEARCH DESIGN AND METHODOLOGY

INTRODUCTION

The research draws on a survey conducted in eight schools in Swaziland regionally located. Swaziland is divided into four regions or districts namely; Manzini, Hhohho, Shiselweni, and Lubombo. Two types of schools, a rural and an urban school were randomly selected from each region. It was important for the study to have representatives from both rural and urban areas. In total, I gathered data from four rural and four urban schools. In these schools, I distributed questionnaires on financial management to school heads.

The rural schools were selected because of their rural nature; they are schools in which the traditional institutions of ‘listening to the wisdom of adults remains deeply entrenched in the society. Here, I wanted to see how the school governing bodies make financial management decisions of their schools. In most cases, the school governing body consists of outspoken, elderly members of the community who are well off in the sense of owning a large number of livestock, or have big farms, or are closely related to the chief of that area.

From the urban schools I meant to find out the same issues. Interestingly, members of the school governing bodies consist of different types of community members; from members who are outspoken to the elite. The two types of schools helped to determine whether there are any marked differences in the running and controlling of school finances. They gave a balanced perspective of the issues under discussion. I also used recent newspaper clippings from ‘The Times of Swaziland’, and ‘The Observer’, which capture the public outcry on how schools manage school financial resources. A number of students and parents are angry at the way school
heads misappropriate school funds. They are also dissatisfied with the way the ministry of education handle such cases when brought to their attention. They believe that disciplinary actions against heads are not sufficient. The newspaper clippings have been commented upon under the section on data analysis and have formed part of the appendix.

When I analysed the questionnaires, it became apparent that school heads had left some of the questions blank. This was mainly because of the sensitive nature of the topic, and the fact that they were somewhat uncomfortable with the whole process of filling in the questionnaires.

Also, the lack of tradition of research in Swaziland meant that they had little experience in completing questionnaires. I therefore had to reselect and revisit two schools to get more information through in-depth interviews with the school heads. Such an exercise proved to be fruitful as I was able to get more information than would have been had I relied solely on questionnaires.

I also conducted an interview with an education official from the department of finance in The Ministry of Education (MOE). This interview was important because the ministry is responsible for seeing into the affairs of schools. Almost all school activities are controlled by the ministry.

**Negotiating access at schools**

Entering a social setting in which people had little or no experience of research generated a lot of fear and anxiety. I could sense the reluctance of my sources to embrace research as an integral part of normal practice.

Initially, I wrote and posted letters to school heads, requesting them to fill in the questionnaires. I made follow-ups through the telephone and re-emphasised what the study hoped to find and how it would be relevant for their schools. I then came personally because the telephone calls
were hardly convincing. Over the phone, some school heads were rude and too brisk, claiming that they were busy with exam preparations, which was true indeed. I was able to convince them to fill in the questionnaires. “Obviously, it is easier to hang up the phone than eject an interviewer from one’s home or office” (Borg and Gall 1983:447).

I was also aware of the tension brewing up in schools on the misappropriation of school funds by school managers. This problem generated mistrust and tension in schools. It was this sensitivity of the study that propelled me to try to be persuasive, and to specify as carefully as I could, the importance of the study.

Some school heads regarded me suspiciously as a spy sent to find out how they managed their finances. Again, what made them believe that I was not, was the fact that I associated my study with a professional institution such as Wits University. I produced proof that I was a student who was studying outside the country. The fact that I was studying with Wits, a distant place, probably helped to reassure them that their anonymity would be respected. As Borg and Gall (1983) comment, “if people are not happy that the information would be put to good use, confidences observed, and their own identities safeguarded, they will block access to it”.

The fact that I was a young female, who did not know how to run a school was another constraint. Some school heads questioned the fact that I had never been a school head before and therefore would not have any idea about school finances. I explained that I was a teacher by profession, and I was once a head of the department of African Languages. I was aware of the problems associated with school financial management.

I encountered the same problems when negotiating access to interview the education official.
From the ministry of education. When I first went to ask for permission to interview him, he flatly refused, claiming his superior, the director of finance, was on leave and he did not have the power to do any interviews regarding financial management. I guessed it was again the sensitivity of the topic. The ministry of education's role was questioned when it became apparent that there were serious problems in schools regarding financial management. The MOE was blamed for letting school managers get away with squandering of school funds.

Another reason was that I was interviewing a person in a powerful position. The more powerful their positions, the more difficult for them to reflect on sensitive educational issues. My first contact with the official was not fruitful. I failed to convince him to allow me to interview him. I also caught him when he was leaving his office for a meeting. I was rescued from this embarrassing situation by a close associate from the same ministry. I got to know her while I was a teacher. She took me to her office and explained how impossible it was to get hold of the financial manager. She volunteered to talk to him and set up another appointment. This worked well, and within four weeks I was able to have the interview. Such hospitality confirmed that I was not perceived as an intruder. Had the situation been different, I would not have been able to organize another interview. This is partly the reason why I chose to conduct the survey in Swaziland. I had knowledge of the culture, the people and language of the country. I did not feel like a stranger. This is because I spoke the same language with the head teachers and the education specialists that I met during the course of the study. Some of the teachers and education specialists I met were from the same university I went to when I was doing my first degree. Some of them were disappointed that I did not come to interview them as they were willing to help me with the study.

The temptation of doing research at my former school was far too great. It would have given me
easy access as I happened to know the school head, and I was sure that I would be granted permission. I realised that, "A common mistake in educational research is to investigate persons in the appropriate population simply because they are available" (see Cohen and Manion (1980) and Borg and Gall (1983). The method of selecting a sample is critical to the whole research process. I could have made biased conclusions had I collected data from my school. Studying my own school could not have provided me with new knowledge, and would have been largely a waste of time.

Shortage of literature

A serious constraint of the study was the shortage of literature on the international perspective of LMS. Since this is a fairly new concept, I had to make sure that the literature I used was published after the 1988 ERA. This limited the source of data collection.

On the whole, negotiating access went relatively well except that I conducted the study when schools were busy with their end-of-year exams.

The Questionnaires

As mentioned earlier in this chapter, I first precontacted the respondents through letters and initial visits. Such precontacts helped me to identify the subjects, discuss the purpose of the study and request cooperation. Such contacts were effective because they alerted the respondents of the imminent arrival of the questionnaires. Precontacts also put a more personal or human face to the research.

I chose to collect data through questionnaires because as a researcher you select the subjects who you know will be able to supply the information that you want. Very often the group that
will have the data you want is immediately apparent. The main problem of questionnaires is that if follow-ups are not made, some of the questionnaires will not be returned, especially in the case of mailed questionnaires. To avoid this problem I requested school heads to leave the questionnaires at the Swaziland National Association of Teachers’ offices (SNAT), rather than mailing them. I did though provide a mailing address just in case they preferred doing so. I chose the SNAT centre because I had a relative working there who would collect the questionnaires on my behalf. But the main reason was that a number of teachers and school heads frequent the centre to sort out their loans as the centre also operates as their source of finances. In this way, school heads were able to deliver the questionnaires personally.

Some school heads gave the questionnaires to other teachers who were visiting the centre to hand them over. By so doing, I was able to get back all the eight questionnaires. I also requested that the questionnaires be returned by a particular date. I gave school heads enough time to fill in and return the questionnaires without rush or inconvenience, but on the other hand, would not be likely to put it aside to do later as is the tendency if too generous a time allowance is given.

I also collected data through semi-structured interviews with the education official from the department of education, as well as with two school heads as follow-ups for the questionnaires. Interviews had the advantage of allowing me to gather data in face to face situations which could not be obtained in any other way. I was in a strong position to explain the purpose of the study and when the respondents misunderstood a question I could easily add a clarifying remark.

The semi-structured interview had the advantage of being reasonably objective while still permitting a more thorough understanding of the respondents’ opinion and the reasons behind them’ (Borg and Gall 1983:65). Such interviews also offer a chance for informants to express
the issues which concern them and construct an agenda on matters of central importance rather than having researchers impose on them their own views of what constitutes the more relevant issues.

Nevertheless, I recognised that interviews do have certain limits. For example, some interviewees may find it difficult to articulate their views, thus biasing the impression obtained by the research. The interaction between the respondent and the interviewer are subject to bias from many sources.

"Eagerness of respondents to please the interviewer, a vague antagonism that sometimes arises between interviewer and respondent, or the tendency of the interviewer to seek out answers that support his preconceived notions are but a few factors that may contribute to biasing of data obtained from the interview" (Borg and Gall 1983:438).

A number of factors limited the types of empirical data I could collect. Even though I established rapport with my sources, the political climate under which the study was conducted must have limited to a certain extent, how much information I could elicit. At the time when data was collected, some schools were involved in strikes over how some schools heads squandered school funds. Schools were also busy with end-of-year mark schedules, closing attendance registers, taking stock and writing of reports. At the beginning of 1999 academic year, schools were busy enrolling students.

The politics of doing research

Certain unanticipated themes began to emerge from the interviews with the school heads, and from the questionnaires as well. These additional "slices of data" directed the research focus to other areas of crucial importance. The themes that emerged, such as the school heads pointing accusing fingers at the ministry of education for the state of their financial management of their
schools and vice versa, are discussed under findings of the study.

I had to be prepared to reflect on the emerging themes that were exposed by the data analysis. I discovered that it was important for me to attempt to pick upon those concepts and in light of the other data collected, reflect upon them.

**Conclusion**

This chapter has addressed some of the issues concerned with the process of conducting fieldwork research in educational settings. My experiences have taught me that research does not only involve the process of filling in questionnaires or conducting interviews. It involves gaining access, selecting your sources of data collection, research site as well as methodologies to use.

The process of collecting data could be influenced by several factors, such as the sensitivity of the topic, in particular, the political environment in which the research takes place, and in particular, one's gender and age, and familiarity with the context and culture of the respondents.

One of the lessons learnt from this fieldwork is the difficulty of conducting research with people who have little or no experience of research at all. They tend not to realize how the filling of questionnaires and the answering of questions truthfully is very important. The research methodology that I adopted seem to have given school heads the opportunity, albeit limited, to conceptualize their fears on financial management.

The next chapter of the study deals with data description and analysis. Findings, conclusions and recommendations has formed the later part of the study.
CHAPTER 5

DATA DESCRIPTION AND ANALYSIS

The methods of collecting data were through a survey conducted in eight schools in Swaziland and an interview with an official from the ministry of education. The chapter discusses in detail the methods used to collect and analyse data. The tools of data collection, questionnaires, interviews as well as newspaper clippings that capture the strikes and the public outcry on how schools handle financial management form part of the appendix. A summary of the concepts discussed is given next.

The questionnaires I distributed to school heads were structured as follows:

1) **Background information**: this included general information, for example, the name of the school, number of pupils and teachers, location of the school, etc. It was crucial for me to develop first familiarity with the background information of the schools in order to relate more fully in a more appreciative way with my sources.

2) **Head teachers particulars**: this included name, sex, age, number of years in present position, of the heads. This section was optional. Interestingly, from the head teachers’ particulars, I discovered that the head teachers who filled in the questionnaires had been in the position of principalship for so many years, between 9-23 years. This was important for the study because they were the right people to comment about how they had been handling their school finances. I also discovered, although not surprisingly, that out of the eight head teachers who filled in the questionnaires, six of them were males. This did not come as a surprise because males worldwide had been occupying powerful positions than females. Another interesting finding was that all the male teachers but one, included their ages in the questionnaires. None of the female heads
did so. This made me aware how sensitive women are regarding personal information. This information or lack of it did not affect the analysis of the study. But it did say a lot about gender issues, which is not part of the study. I had to be prepared to attempt to pick up on the those aspects of the questionnaires and in light of the other data that had been collected, reflect upon them.

3) **Resource allocation:** this section covered aspects like who determined how finances should be allocated. This section set out to find out if the school governing body was involved and if so, to what extent. It also set to find out the sources of finance for that particular school.

4) **Financial problems faced by the school:** this section was aimed at finding out the problems that may face schools, such as over-spending, underspending, lack of resources, vandalism, etc.

5) **Accounting background:** this section was very important because it aimed to reveal those heads who had and did not have any accounting background. This section revealed interesting findings on how heads with little or no experience handled their finances. Other topics covered by the questionnaires included issues like the services provided by a bursar, training that is provided for heads on financial management, comments on how heads view the training, and additional comments.

The questionnaires revealed themes of great importance. Most school heads did not have any accounting background. Two out of eight revealed that they did some form of accounting at high school level, and some at tertiary level. Those who did accounting at tertiary level were those who did mainly degrees in Bachelor of Commerce or Diplomas in Business Management. Even then this did not give them confidence to run their finances well. At least, they had an idea how
to balance books, and they know the difference between creditors and debtors.

When asked how they manage finances, those without the accounting background commented that they asked for help from teachers in the commerce department, or from members of the school governing body who had an accounting background. A small percentage mentioned that they were helped by the ‘money management course’ offered by the ministry of education.

Issues that arose from the questionnaires were taken up further and discussed in the interviews. When asked why they did not seek the service of a bursar, the heads commented that their schools, and government did not have money to pay for the service of a bursar. However, it was clear that they would love to. One head teacher further commented that:

“we operate under limited resources. We try to improvise where we can. So where would we get money to pay a school bursar? We once thought of increasing school fees to employ the services of a bursar, but right now the fees are already high in order to cater for the building fund to build teachers quarters, a science laboratory and a library”.

With the questions on financial management decisions, it was clear that the decisions were made by the heads together with the school governing bodies, not the head teachers alone. I got varied responses on the question of financial problems faced by the school. The common problems were:

* lack of resources

* overspending, and,

* vandalism,

in that order.

The lack of resources meant that school heads had to overspend the little resources they had. In some cases monies allocated to different departments in the school had to be redistributed to
cover for shortages in some departments.

The questionnaires and the interviews proved beyond doubt that school heads experience problems of some sort in their financial management. They cited, as a major problem, the fact that auditors do not come to their schools as per the School Act of 1983. They also felt that government is not doing anything to help them in that field. If that was the case, today, they would be managing their finances effectively.

Another emerging theme of importance was on training and training needs of school heads in financial management. Most school heads articulated training needs they would like to acquire as; management skills, leadership skills, accounting skills, and general skills on how to set a budget.

They did admit, however, that the ministry of education does provide them with a course which is called ‘money management’. The course was meant to help school heads on financial management. It covered aspects such as compiling balanced sheets, capturing financial data, as well as basic accounting skills. Most heads were not happy with the course. They complained that it was only offered once a year and it was a very short course. One school head commented that:

"The training was done for people who already had knowledge about financial management so I did not benefit much. I say this because of the way it was done; short time, no follow ups, no certificates issued at the end of the training. There were also no incentives for attending the course".

From the school head’s remarks, I learnt that the training was only helpful to those who had some accounting background of some sort. Only two school heads were satisfied with the
training, and I discovered that they had some accounting background from high school and university level. They commented that they learned a lot from the course and are now able to control their budgets much better than before they attended the course. They were also quick to admit that the course was short and with no follow ups.

When asked what would they want to change about the course, all of them stated that they would increase the frequency of the training, offer examinations after each component of the course, issue out certificates, not on participation, but based on the performance of individual heads. They also felt that follow ups should be done at individual schools to find out if school heads still meet with problems. Some of these problems could be raised at workshops that could be conducted. However, sending financial management experts to individual schools would be much preferred because different schools have different problems and needs.

The school heads without any accounting background strongly felt that the ministry of education should have separate training courses for them because, for obvious reasons, they are not on the same footing as those heads with basic accounting skills.

Overall, the issues that emerged from the study which were a main concern for school heads were not issues to deal with financial management only. Issues such as lack of training in headship in general arose. In Swaziland, it is true that school heads are not trained for headship. School heads are recruited from the existing teachers. At college level no such training is offered. Even for existing school heads, no in-service training is done to help school heads on leadership and management skills. A summary of the issues that emerged are further discussed under the findings.
The interview with the official from the ministry of education brought out issues of importance as well. The interview questions form part of the appendix. The interview questions were structured as follows:

- the role of the ministry of education in school financial management,
- the common problems faced by schools in financial management
- the cause of the problems, and
- the role of the ministry in helping schools minimize financial problems.

Other questions centred around the money management course offered to school heads. Questions asked were:

- the aims of the course,
- financial issues covered in the course,
- frequency of the course, and
- how school heads regarded the course in general.

The rest of the questions centred around the kinds of follow ups, if any, they do to check if school heads are practising what they learn from the training, and the steps they take to help or discipline school heads should they be found misappropriating school funds. The role of the school of the governing bodies was also questioned.

I conducted the interviews with the school heads first before I interviewed the official from the ministry of education. By the time I interviewed the official I had some common sense on what were the major issues to cover in the interview. Some of the questions I asked him were already covered in the interviews with the school heads. I repeated some of the questions to confirm what
had been discussed with the school heads. I also wanted to have both sides of the story as both parties were blaming each other for the state of financial matters in the schools.

The official stated that it was the role of the Ministry of Education, together with the district or regional education officers to look into matters of the schools, in particular, financial management. The schools, together with their governing bodies, decide on issues like school fees, donations, and fund raising. The schools then discuss their financial status and where they think the ministry might help them. The ministry has to approve how much a particular school should charge as school fees. School fees are the main source of finances for state schools in Swaziland. The fees range from R1000.00 to R2000.00 in public schools. The money is also determined by activities that the schools are involved in. For example, if a school is involved in some building project, the money is included in the school fees that particular pupil will pay.

If, for example, the school provides stationery and books through a loan system, the money is covered in the school fees as well. If pupils are to buy stationery and books for themselves then the money would be less than the case if the school had to provide.

Another important role of the ministry of education is to make sure that schools and their governing bodies ensure that they administer school funds in accordance with the regulations governing school funds. If the ministry, after consultation, find out that the school heads and their governing bodies fail to perform their duties according to the provisions of the ministry, the school heads are disciplined and the whole school committee dissolved.

The ministry has to make sure that auditors are sent to schools any time of the year, at least once a year. The auditors are not only sent to troubled schools but to all schools in the country. The official also stated that it was the role of the ministry to provide training to school heads on
financial management and to make follow ups to see if schools are implementing the ideas learnt from the course. He said that the follow ups are done through inspections conducted by auditors and by financial experts from the ministry as well.

On the question of common financial problems faced by the schools the official stated lack of resources and poor accounting skills on the part of school heads as major contributions to financial problems. These lack of skills meant that school heads misappropriated school funds.

Through the money management course, it was believed that schools would handle their finances better. I asked him if there were any positive changes in the way school heads managed their finances after the course. He stated that there were gradual improvements in the way schools handle their school finances. This was evident in the declining cases of misappropriation of school funds.

Asked about the disciplinary measures taken against school heads who misappropriate school funds, he mentioned that strict measures were taken so that school heads in other schools who were involved deliberately and not deliberately in squandering of school funds should think twice about it. Some of the measures involve the school head being transferred to another school and assuming the role of deputy school head. The measures also involve the school head paying back all the money squandered through monthly instalments determined by the ministry until all the money is paid back.

I found conflicting evidence from the interviews with the school heads and the interview with the education official. The school heads did not have any confidence in the ministry of education. They blamed the ministry for not doing its job properly in making sure that schools run their
finances effectively and efficiently. On the other hand the official took a defensive stand. His ministry was doing all it could and was quite confident that the problems faced by school heads would soon be over. No matter how conflicting their evidence was, the truth of the matter is that there are some problems with school financial management in Swaziland. If that was not the case a number of school heads would be confident in handling the complex operations of financial management, especially after school heads had attended the money management courses.

The following section deals with the interpretation and findings of the study.
CHAPTER 6

INTERPRETATION AND FINDINGS OF THE STUDY

One of the obvious findings from the study is that most schools in Swaziland are faced with the problem of lack of resources. This problem contributes immensely to the misappropriation of funds in the sense that monies are not distributed fairly among school priorities. In most cases, school heads do not squander the money, but because they can’t set up their budgets correctly, monies are misappropriated. For example, in one of the schools, I discovered that their priorities were not priorities as such. I asked one of the school heads to give me one of the things that the school desperately needed. He stated that the school required a sports ground, a new sports uniform for the soccer, netball, volleyball and basket ball teams. At the same time the school did not have a library and a science laboratory.

This particular school has been involved in fund raising to improve on their sports activities. It is therefore true that schools have different needs and priorities. It is also true that schools do not set out their immediate priorities. I believe that the focus of schools should be on improving the quality of learning and teaching. Money should be distributed in schools in such a way that it contributes to the improvement of learning. This view is also supported by Beare, et al (1989) in their book called “Creating an excellent school”.

It was also evident from the study that school heads are not trained in any leadership or management skills. What makes up a particular school is not only the financial aspects, other aspects are also at play here. These particular aspects involve administration, staffing, curriculum delivery, the human resource aspects of the organization, discipline, etc. I quote Davidoff, et al (1997) when they state that “an unhealthy or malfunctioning element in the
organization will have a negative ripple effect through out the education system”. In this case, school heads have a reason to worry about the overall management of their schools. If they could have the other aspects of their schools run smoothly, their financial management could improve as well.

From the study, it was evident that most school heads do not have any accounting background. Even those that have are still not confident enough that they can handle financial management effectively and efficiently. They are frustrated by the complex operations of financial management. Most of the heads I interviewed had between 9 to 23 years of experience in headship, but still they are not comfortable with the whole process. This therefore shows that the money management course offered by the ministry of education is not a useful exercise at all. Had it been, school heads by now would be having less problems when it comes to managing their school finances.

It is therefore a fact that school heads are frustrated, and the frustration will go on if alternative training is not provided, or if the money management course is not updated. Had the course been set up properly, with follow ups, and conducted at regular basis, the training could have met the needs of school heads. Some school heads were honest to say that the course is relevant to financial management for their schools, but the fact that it is not conducted properly because of the reasons stated above, makes it a waste of valuable time.

The money management course was only introduced after serious complaints regarding the problems faced by schools. Had it not been the case it was not going to be introduced. It came in the wake of schools, pupils and parents showing dissatisfaction with the way that school
money was handled. The ministry of education had not been sending auditors to schools on a regular basis. The ministry only started doing so when schools were already in trouble by sending auditors to schools that the public was complaining about. The School Act of 1983 states that all schools should be audited at least once a financial year. But this has not been the case in schools in Swaziland. That is why in most cases, school managers get away with squandering school funds.

Ironically, only the school heads are held responsible for the misappropriation of funds. Nothing seems to be done to the school governing body as a whole. This is ironic in the sense that financial decisions are not made by the school heads alone, but together with the school governing body. The act does state that the school governing body is dissolved, but this sentence is very light when compared to what the school head has to go through, for example, demotion, transfer and paying back all the monies. The official failed to come up with an explanation to why that was so. He said maybe the School Act should be looked at and updated. I felt the same too. The last time the School Act was updated was about 16 years ago which is quite a long time.

In conclusion, the study has been meant to assess the status quo of financial management in schools in Swaziland and how the LMS can be integrated into Swaziland schools. The study has proved that the education system in Swaziland is engulfed with financial problems. To save the situation desperate measures need to be taken now.

The next chapter deals with the conclusion and recommendations for further research. In particular, the chapter looks at how the LMS can be integrated into schools in Swaziland.
CHAPTER 7

CONCLUSIONS AND RECOMMENDATIONS

The aim of the study was to assess the concept of local financial management of schools which started in England and Wales around 1988, and recommend the concept for schools in Swaziland. The study was conducted in the wake of schools experiencing some problems with regard to financial management in schools. Head teachers complained that they did not have the skills of handling the complex requirements of financial management. Parents and students and the public at large were dissatisfied with the way school finances were handled. The ministry of education was blamed for not monitoring and guiding schools in controlling and managing finances.

In the two local newspapers, it was no longer surprising to read articles on the problems of financial management schools were facing. Such problems were almost highlighted daily. Some schools had embarked on strikes to force management to address the issue. Parents were baying for the blood of some of the school heads who squandered school funds. It was because of such problems that I embarked on the study.

Something had to be done as the situation was getting out of hand. Some of the parents in one school took the matter into their own hands. They threatened one of the school heads and refused him entry into the school premises until he accounted for missing school funds. The parents felt that the ministry of education was not doing enough to prevent the problems. On the other hand, the ministry of education claimed it was doing its best to make sure that the squandering of school funds came to an end.
The last section of the chapter looks at the actions that must be taken to help school heads, the ministry of education, parents and the school governing bodies manage the school finances effectively. Although the study was conducted within a specific community, it has opened up possibilities for further research in financial management.

RECOMMENDATIONS

For schools in Swaziland, I recommend that the ministry of education introduce the concept of IMS. IMS offers the opportunity of running schools more democratically so that greater delegation entails greater participation in decision-making. This would lead to more explicitly shared plans for the school's development and for the local management of school's resources. The staff of a school are its most important resource and their commitment to decisions made is likely to be of major significance in ensuring effective implementation. Pupils too might be included in discussions of where the school is going. Such ownership of plans would give the school a clearer and more unified sense of purpose and direction and reduce the stress felt by school heads.

As mentioned in the opening chapter of the study, IMS was introduced to allow schools to decide for themselves how best to spend money to meet their pupils' needs. By encouraging a shared and coherent approach to planning and decision-making, IMS could be a means of enabling schools to concentrate more collaboratively on the quality of learning. A clear and approved School Development Plan, which has the needs of the children at its core, should inform all major resource decisions. Such a plan allows school to manage themselves more democratically and to keep the curriculum as the major focus.
The ministry of education in Swaziland will see it as a way of giving school heads and their governing bodies 'enough rope to hang themselves', without blame not being ascribed to them. This means that the school governing bodies must develop strategies for co-operation across the ministry of education which enable them to apply greater pressure on decisions about the size of the education budget.

The study advocates the PBB process. I suggest that schools in Swaziland adopt this approach because a number of schools operate within limited budgets. This approach advocates a school plan as its starting point. However, it accepts that the major part of most schools' budgets will be irrevocably committed to ongoing core activities, and so not available for alternative uses.

For schools in Swaziland, this approach will not be used in isolation. In addition, concepts such as culture and linking strategic planning to the budgetary processes will be used together with this framework.

It is very important at this stage to explain how it is going to work. As mentioned before, schools in Swaziland operate within limited budgets, therefore they need to set out their priorities carefully. The budget should be prepared within the context of long term planning which should specify the objectives over several years. At the same time it is important to note that the priorities are subject to change. The schools should plan their expenditure to the schools' development plan.

In the efficient schools, as Preedy, et al (1997:194) mention:

"the costs of major programmes and activities will be known and priorities will identified for development and for areas where savings can be"
Good strategic planning is essential if schools are to make effective use of their available resources and avoid financial difficulties.

It is good discipline for schools in Swaziland to have their school development plan written down. While there are inevitably some uncertainties, particularly resources, the planning process should help schools to anticipate potential problems and identify solutions. Longer term decisions will be needed regardless of whether or not there is a strategic plan, and it is better that these are undertaken in the context of a plan, even if not entirely accurate, than in isolation, as many schools in Swaziland do. Good strategic planning requires plans to all aspects of the schools' activities to be brought together in one document, to ensure a co-ordinated approach.

The context of the strategic planning as discussed by Preedy, et al (1997) and Levacic (1989) is:

* The context of the school
* Aims and objectives
* Implementation
* Monitoring and evaluation
* and review mechanism.

Evaluation is currently at its most underdeveloped stage in schools in Swaziland. Under The Swaziland School Act of 1983, evaluation is supposed to be undertaken by the ministry of education and inspectors. The MOE is required to monitor and evaluate the financial schemes of schools, as an essential ingredient in holding governing bodies accountable for their budget management. Once schools in Swaziland know how to set out priorities, do budget construction based on the priorities, monitor and evaluate their budgets, they will not be faced with major financial problems.

The ministry of education should play its role in making sure that this happens. The concept of
LMS should be integrated into the universities and teacher colleges, so that every prospective teacher or head teacher should have an idea on how finances can be locally managed regardless of whether they will be school heads or not. For those head teachers already in the teaching profession it is still not too late for them. Intensive training should be provided. Alternatively, the money management course offered at present can be re-evaluated to integrate the elements of LMS. The training can be done through workshops or in-service training, evaluated from time to time to integrate any changes within the education system that might affect financial management decisions.

The training opportunities will help school heads to develop practical skills and management techniques that are difficult to design in a situation where there is little operational experience to draw on.

At this stage, the ministry of education should see its role in terms of providing advice and material. They should monitor and evaluate the training programmes. Monitoring and evaluation are areas in which least is apparently done but which most school heads consider a priority for future action.

Such practical advice and assistance are regularly needed if schools are to make progress in implementing the aspects of financial management. The training programmes will increase in value to the degree that they are planned to integrate with and enhance the experience of financial management in schools. Where possible, the training should be drawn directly from the working lives of the participant and selected because they will contribute to the better management of the school.
School heads can also write exams as well and be issued with certificates. Although training programmes must be designed to meet these criteria, this does not preclude their incorporation within modular schemes of accreditation for the award of a certificate. Where such schemes aid motivation and encourage a systematic approach to personal development, they should be encouraged - but not at the expense of flexible, action-based learning.

Another important role of the MOE is to utilize the expert help of auditors. The Swaziland Schools Act of 1983 specify the need for auditors to visit and audit schools at least once a year. But this has not been happening. From the findings of the study it was apparent that only the schools that are experiencing financial problems are audited.

If Swaziland government can afford, the services of a bursar for schools can be acquired. Alternatively, schools should seek the expertise of a financial manager, as in most business organizations.

When school funds have been misappropriated, school heads should not carry the burden alone. It has been apparent from the findings of the study that only school heads are disciplined for the misappropriation of school funds, yet they make financial decisions with the rest of the school governing body. The MOE should also find ways and means of integrating some of the members of the school governing bodies in the training courses as well. This would therefore avoid instances where the members of the governing bodies are selected because of who they are in the community. Rather they should be selected on the basis that they will contribute effectively to the running of the school.

In conclusion, the ministry of education should provide training to school heads that deals with
holistic management. Once this is done, the MOE will have the courage to say they have done their job well. They will have the courage to blame school heads for the mismanagement of school funds.

In making these recommendations, I am fully aware of the problems that may arise from the implementation of the concept of local management of schools. There are uncertainties about the nature of the changes required, anxieties about the ability to cope within the time scale for implementation; and difficulties in allocating enough management time to these problems.

I am also aware of the pressures which the ministry of education will be facing in response to the requirements of local financial management of schools and the demands on their resources. It is essential that they adjust to their new service role if they are to retain the confidence of heads and governors. However limited the services may be, a conscious effort to clarify the nature of practical support available and those responsible for proving it would be of much help to schools than channelling most of the available resources into self-standing programmes.

There is a great need for the MOE to be more accountable to schools, and to involve schools in the decisions as to how school finances should be controlled and spent. Leaving it to schools to spend in any way they see fit, makes the sensible development of a strategy very difficult. It denies the MOE the opportunity to implement effective central action to support schools, and also denies the advantages of joint endeavours at local or regional level, and the resulting economies of scale.

This study is helpful to any schools that are experiencing financial management problems and
to schools that are moving towards local financial management. The aim of the study was not to make school heads experts in financial management, but to provide them with skills necessary for them to do basic accounting. Also, this study provides the MOE in Swaziland with the valuable insights into the problems associated with financial management and a way forward.
APPENDIX

QUESTIONNAIRE FOR HEAD-TEACHERS ON FINANCIAL MANAGEMENT OF SCHOOLS

(YOUR RESPONSE WILL BE TREATED IN THE STRICTEST CONFIDENCE)

NAME OF SCHOOL: _______________________________________________________
TYPE OF SCHOOL (eg. Boys’, girls’, mixed)_____________________________________
NO. OF PUPILS: ___________________________________________________________
NO. OF MALE TEACHERS: ________________________________________________
NO. OF FEMALE TEACHERS: ______________________________________________

HEAD-TEACHER’S PARTICULARS (OPTIONAL)
NAME: _________________________________________________________________
AGE: ___________________________________________________________________
SEX: ___________________________________________________________________
NO. OF YEARS IN PRESENT POSITION: _________

RESOURCE ALLOCATION
(TICK WHAT YOU FEEL ARE THE APPROPRIATE RESPONSES)

1) Who determines how financial resources should be allocated in your school?
   a) you alone
   b) you and staff members
   c) the ministry of education
   d) the school governing body
   e) a combination of the above
   f) other. Specify.

2) What are the main financial resources in your school?
   a) grants
   b) students’ school fees
   c) donations
   d) private sponsors
   e) other. Specify.

PROBLEMS FACED BY THE SCHOOL

3) Is your school faced by the following problems?
a) under-spending  
b) over-spending 
c) lack of resources 
d) vandalism 
e) other. Specify.

4) How do you deal with the problems that you ticked above?

ACCOUNTING BACKGROUND

5) Do you have any basic accounting skills, either at high school level or tertiary level?  
Yes/No

6) If yes, skip this question. If no, how do you handle financial management in your school?

7) Does your school have a bursar? If not, why?

8) If yes, how does your school utilize his/her services?
9) Do auditors come to your school?
   Yes/No

10) If they do, how often do they come?
    a) once per term
    b) once a year
    c) twice a year
    e) never

11) If they come, do they make any recommendations on how to manage finances?

TRAINING NEEDS

12) State up to three needs which you believe will help you manage your resources effectively.
    a)__________________________________________________________
    b)__________________________________________________________
    c)__________________________________________________________

13) Do you receive any training on financial management?
    Yes/ No
14) Who offers the training? 

15) What are the aims of the training? 

16) Does the training benefit you? Yes/No 

17) If yes, how? If no why? 

18) How often is the training done? 

19) Are you satisfied with the training? In what ways? 

20) If the training was to be done differently, what would you change? 

INDIVIDUAL COMMENTS 
If you wish, comment on any aspect of the training, for example, strengths and weaknesses, of the training course.
Thank you for your time in completing this questionnaire. Kindly send the questionnaire in the pre-paid envelope provided to:

Margaret Phiri  
Swaziland National Association Of Teachers  
PO Box 1188  
Manzini  
Swaziland  

Or deliver it personally at:  
The SNAT offices  
First floor  
Bhunu mall  
Manzini  
Swaziland  
Tel. No. (09268) 5056459
INTERVIEW QUESTIONS FOR THE EDUCATION OFFICIAL

1. Who is responsible for financial management in schools?

2. What is the role of the ministry of education in financial management?

3. What are some of the common problems that are faced by schools in financial management?

4. What causes the problems?

5. How do you help schools deal with the problems?

6. What do you do to school heads who mismanage school funds?

7. What is the role of government auditors in schools?

8. In what circumstances do they audit schools?

9. Do you provide school heads with financial management training programmes?

10. Why was the training introduced, if any?

11. What sort of training do you provide?

12. After the training, do you make any follow ups to see if school heads implement the skills from the training?

13. Do you regard the training as helpful to schools?

14. Do school heads find the training useful?

15. What are the strengths and weaknesses of the training programme?

16. What changes would you make regarding the training and why?

THANK YOU FOR YOUR TIME.
DEFINITION OF TIME 3

Budgeting: is the expression in monetary terms and in plans that has to do with the activities of teaching and learning, and with the personnel, premises, consumables and services required to make these plans happen.

Education Reform Act (1988): the act that makes provision for governors to delegate budget management to the school head and to set up a finance subcommittee to undertake the bulk of the governors’ work with respect to budgeting.

Local Education Authority (LEA): a body that draws up budgets for educational institutions in England and Wales.

Local Financial Management: is a process whereby schools are delegated with the responsibility for financial and other aspects of management.

The Ministry of Education (Swaziland): works the same way as LEA.

Priority-based budgeting (PBB): is a budgetary process that encourages schools to examine their activities and to decide on priorities, thereby enabling top management to consider the activities of the school as a whole.

School Development Plan: is a means of public accountability and a management tool for future developments.

Strategic Planning: is a long term plan which specifies the objectives of a school over several years, eg. three to five years.

Zero-based budgeting: a budgetary process that requires schools to set up budgets on a clean slate every financial year.
Head teachers' school funds found to have misappropriated and put on trial... like all criminals instead of transferring them from the school. Mayisane MP Jojo Dlamini has recommended. He told education minister Reverend Alphonce Nkhumazi that the habit of misappropriation will never come to an end as long as the ministry kept protecting them from undergoing the natural course of justice. "These people should be arrested, given a trial, convicted and then forced to reimburse the money they have stolen from the school," he said. He wanted to know why the head teachers were not being arrested. The minister was still to respond when this report was compiled.

This was during supplementary questions given by the minister the previous day to a debate on the budget allocation to the education ministry. Dlamini also wanted to know if there is a policy that exists for schools to admit only children that have been to pre-school. "There is a high tendency in my home area for schools not to admit children who have not been to pre-school. I am not clear with the response to this question and I want to know if the ministry allows this to happen," he said.

On another issue, Ludzidzule MP Luke Mavimbela wanted to know why Siyanda and Nsenga schools, were suspended when a court case has not proved them.
Suspended St Mark's head gets full pay

By Tussi Mohammed

Suspended headmistress of St Mark's Primary School, Thomas Shambwe, will get her full salary.

This week by Prime Secretary at the Ministry of Education, Muhammad Mbonza.

"She is under suspension with full pay. This is a normal practice with all public servants," she said.

Shambwe was suspended by the ministry this week following reports that she squandered school funds.

The cost came with the effect of new tendering the completion of an audit exercise by government.

The Deputy Priminsessor, Catherine Mohammed, was appointed on an acting basis following Shambwe's suspension.

Asked what action the ministry will take in future to ensure the school funds are not embezzled, Mohammed said the school funds are paid at the school through bank and the funds are under the capital of the parents through the school committee.

Mbonza said more of the funds made their way to the ministry except paid for book rental. He added that the Ministry can assist with audit.

However, he lamented that the high number of primary schools in the country makes it impossible for the ministry to assist effectively.
Parents call for suspension of Ngwenya headteacher

BY NATHALIE FARNHOLZ

NGWENYA - Parents of students at Ngwenya Central Primary School have called for the immediate suspension of the headteacher, M. Gama, pending investigations on the suspension of the school’s secretary by the latest.”

In an emotional meeting held at the school on Saturday, the parents who said the secretary should also be suspended so that they are not accused of taking sides.

A parent, Makhitana Dlamini, of the then Phalula Bus Service, said the parents have a right to suspend or dismiss a headteacher if they feel he or she is not doing well.

“To all we say we thank you (siyabubonga). It’s been a long time that the headteacher has been misleading school parents. We want our children to get quality education. It’s time we take action,” he said.

The meeting took almost the whole day without any decision taken. The item of the secretary and the headteacher took more than three hours.

The chairman told the parents that the secretary was employed by the old school committee after the headteacher had asked for one.

”There is a letter which we have found which was written by the school committee (old) employing and setting up the job description of the secretary,” he said.

He said after she was employed by the school, she worked for sometime before she was locked out by the headteacher for allegedly stealing some cheques.

“She wrote us a letter on January 1998 informing us that Mr Gama has locked her out of office,” he said.

Outlining

He said the school committee took it upon itself to report the matter to the regional education officer (REO) who told them that they must write her another letter outlining her job description which they did. He said instead they wrote the letter on February 26, 1998, but the headteacher could not allow her in his office.

Dlamini said they cannot expel the secretary because there is a letter confirming her employment.

Cash and Carry

All allegations could not be confirmed, or proved to be true, as the people implicated in the misdeeds were not in the meeting.

The meeting took almost the whole day without any decision taken. The item of the secretary and the headteacher was one of the three other items that were on the agenda.

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Welcome for the welfare of the handicapped
Students' grievances

- Corporal punishment too harsh.
- Female students forced to lift tunics/skirts to waist during corporal punishment.
- Dress code law should be reviewed.
- Students should be allowed to wear mini skirts and fancy hairstyles.
- School's administration should open financial books to scrutiny.

The case of mini-skirts and hairstyles

For three consecutive years this issue has been revisited by both parents and students, wherein the students wanted a change in the school's regulations so that they are allowed to wear fancy hairstyles and mini skirts to school.

When they were asked what they wanted, they simply wanted to know if dressing up in fun attire to school.

The parents had complained to the students that skirts were becoming indecently short and, therefore, needed to maintain the length slightly above the knee.

The students, however, argued that it was long enough and that it was not considered indecent.

The parents then complained that the teachers required the students to wear skirts or dresses, thereby making them look like they lived in the 1920s.

The parents had also raised concern that if dressing up were to be allowed at the school, the students would introduce "extensions" which will make the hair long and untidy.

The students, however, argued that they were not dressing up in fun attire but rather were dressing up for their own personal entertainment.

The case of mini-skirts and hairstyles
KaSchiele kids prefer ex-headmaster Howe

BY PHINDIWA KHOZA

MBABANE - Some students at KaSchiele High School feel the former headmaster Basil Howe was a better headmaster than the present one, Majojo Mamba.

According to the students, who on Friday morning staged a four-hour riot, said Howe at least made a headway in trying to attend some of the school's classroom problems.

They said the building fund which they said would finance the construction of new classrooms, was not being utilized and that the science lab was still in use as a storage room. In the science lab there is a high jump sponge which makes it difficult for us to move around freely whilst conducting experiments.

Some classes do not even have electricity and when it rains, classes are suspended. This is part of the work which was started by Howe.

"What we do not understand is why Mamba is failing to finish off what Howe started because he has been here for a long time," they stated.

Furthermore, they said, Mamba, despite numerous attempts to get him to do something about the state of the school buildings has continued to turn a blind eye and only concentrates on enforcing strict punishment measures.

"We would really prefer if Howe would come back to the school. He may have misused school funds but at least he tried to do something to see the school developing," they said.

"We are sick and tired of headmasters who will come and take our money. Our parents used to go to school on a daily basis. Mamba and Howe are not the same," they said.

Officials from the Ministry of Education will be meeting with students and the headmaster tomorrow morning to try and find a solution to the problems.
Run-over of student by teacher’s car fuelled crisis

Since the incident at the South African High School for Girls, which occurred on Friday last week, there has been a significant increase in the number of complaints against the school. The incident, which involved a run-over of a student by a teacher’s car, has caused a great deal of concern among parents and students.

The headteacher, Mr. Samuel, has expressed concern about the situation, stating that the school is working hard to address the issue. However, he also noted that the school has faced similar challenges in the past and that it is important to handle the situation with care and attention.

Injured student relates accident

FUTHE DIAMO, a student at South African High School for Girls, was run over by a teacher’s car last Friday afternoon. The incident occurred in the playground area of the school, and the student was reportedly taken to hospital for medical attention.

The school has since conducted an investigation into the incident, and it has been confirmed that the teacher was not involved in any wrongdoing. However, the school is still investigating the matter further to ensure that no similar incidents will occur in the future.

School head, chairman explain crisis

KASCHIELE HIGH SCHOOL, just outside Mbabane, has been hit by a crisis that seems to be spoiling the school’s reputation. The crisis centers around the accident involving a student who was run over by a teacher’s car.

The school head, Mr. Samuel, has called for calm and reassured parents that the school is taking the matter seriously. The chairman of the school board, Mr. Mamba, has also expressed his support for the school and has urged the public to remain patient and understanding.

The crisis has caused a great deal of concern among students and parents, and the school is working hard to address the situation. The school has already taken steps to improve safety measures, and it is committed to ensuring that such incidents do not happen again in the future.
EMAHAMBA—Anti-riot police were deployed at Mbukvane High School yesterday to stop students on a boycott.

Students staged the action in the morning after raising a number of grievances with acting headteacher, Alpheous Vilakati.

Among other issues, the students questioned the departure of the school principal Sipho Dlamini, who left his post at the beginning of the year after he was reportedly removed by authorities of the school.

The school is owned by the Seventh Day Adventist Mission.

The mission has since denied removing Dlamini from the school.

Some teachers at the school are said to have incited the students to stage the boycott.

Sources at the school told this newspaper yesterday that a showdown was almost witnessed when Vilakati went to the morning assembly armed.

In an interview later, Vilakati admitted that he armed himself for security reasons as the students were aggressive at the time. "Yesterday a student actually came to my office and assaulted me," Vilakati said.

When the Times arrived at the school students had closed the school gate to prevent police and outsiders from entering the premises.

For the Record

Please note that the advert below erroneously appeared in the 11-08-99 edition. Our apologies to Water Services Corporation for any inconvenience or embarrassment caused.

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The Swaziland Education Act of 1983, no. 9 The Ministry of Education: Swaziland.

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