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Parental Involvement in the Schools' Financial Management: Issues and Challenges

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ABSTRACT The study sought to find whether the statutory requirements, which stipulate that parents must be involved in the schools' financial management were being followed, the inclusion of heads and parents in decision-making in schools, and the availability of financial management skills so as to identify areas that need improvement so that proper correct measure is put in use. This was a desktop review. From the reviewed literature, it was deduced that whilst the School Development Committees (S.D.Cs) were doing school business administration, they failed to comply with the statutory requirements. It also showed that most of the S.D.C members lacked requisite knowledge and skills to carry out financial management functions effectively. The study recommends that members of the S.D.Cs should attend staff development workshops for more than a week and not on just the day they used to attend. It also recommends that there should be separation of duties in the S.D.Cs.

INTRODUCTION

The Ministry of Primary and Secondary Education through the Education Amendment Act Number 26 of 1991 and Statutory Instrument 87 of 1992 lay out the basic legal requirements regarding financial management in schools. The requirements are further given in a comprehensive form through the Secretary's Circular Minute Number 6 of 1994 on Administration and Finance. This circular lays out the necessary requirements.

The Finance Committee

The Secretary's Minute Number 6 of 1994 under section 3.2.1 points out that, "The fund shall be administered by a school Finance Committee consisting of the chairperson and vice chairperson of the Committee, and the head and deputy of the school". Chivore (1995) points out that the Finance Committee may be expanded especially under School Development Association. He says it may consist of the school head, deputy head, and a teacher. Govere (1995: 6) agrees with Chivore (1995) when he points out that, "The head is required to establish a committee consisting of himself and two other persons."

In most Finance Committees, this is the situation that is obtained if they are in use. The Finance Committee can be extended to incorporate teachers taken from departments to constitute what is called a Procurement Committee. Chivore (1995: 79) says, "The Procurement Committee should be made up of five or six teachers chosen from representative departments of the primary school". This could be from the infant department, the junior department, the sports or the practical subjects department. The aim of this Committee is to provide technical support or expertise on choice of materials and suppliers.

From the situations made above, it can be noted that the composition of the Finance Committee will differ with the type of school and fund. The composition of the Finance Committee in government schools differs with that in non-government schools. The committee also varies even in government schools depending on the fund. The General Purpose Fund Committee will exclude parents. The committee only takes on board parents when it comes to levied charged by the School Development Committee.

This seems to create a situation of partial involvement of parents since they are excluded from influencing the administration of other funds within the same school, a school in which they are supposed to act as a management board. In addition to this, the proper function of the

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Finance Committee in most rural schools seems to have been usurped by the School Development Committee. This practice of having a committee seems not to go down well with other members of the S.D.C. It is however necessary that the Finance Committee operates well.

Govere (1995: 17) who points out that, "The S.D.C oversees the Finance Committee and the head of school, and supervises the honorary treasurer who may not be a committee member. The duty of the treasurer is to account and record all monies for which the S.D.C is responsible". The quotation above alludes to the existence of clerks and bursars and that in the presence, they will form part of the Finance Committee on an ex-officio role. This could also include members of the community who offer their financial management expertise to the school on a voluntary or small token basis. Having discussed the issue of the Finance Committees, the discussion proceeds to deal with the aspect of handling the Finance Committee.

THE NEED FOR BASIC FINANCIAL MANAGEMENT SKILLS

In order to adequately respond to the demands of management in schools, there is need for possession of a sound accounting education. It is the belief of the researcher that some S.D.C members may fall short in the requirements. Realizing that some S.D.C members were educated before 1980 creates an interest to look at the educational policy of the time. Pre-independence educational policy for Africans was premised on the aim to alienate the African child from an education that placed him or her at the cradle of economic activity and decision-making. Issues of accounts were not accepted to the African child as far as the Europeans were concerned. Rodney (1979: 67) supports this when he points out that, "Africans were being educated inside colonial schools to become junior clerks and messengers." He further points out that in the 1970s, most African countries 'enjoyed' an estimated illiteracy rate of eighty to eighty-five percent.

The existence of bottleneck in the Rhodesian Education System created another challenge that could have contributed towards the lack of financial management knowledge and skills among the S.D.C members. According to Zvobgo (1986), The New Education Plan of 1966 only allowed 12.5 percent of African children completing primary education to proceed to academic secondary education, 37.5 percent to vocational schools and no secondary educational opportunities for the remaining fifty percent. The fifty percent were supposed to proceed with their education through correspondence in a situation where such correspondence schools were not in abundance. It is in the light of this situation that the researcher takes issue with a possibility of no availability of financial management skills in school management boards. It is possible that heads and members of the current S.D.Cs could have been victims of such an oppressive educational environment.

Having discussed this background, the researchers look at what skills financial management schools call for. Frankward and Sangster (1999: 8) identify four basic skills namely:

1. Budgeting
2. Recording cash received and paid
3. Classifying and summarizing transactions
4. Communicating information

It is on the basis of the four basic skills identified by Wood and Sangster (1999) that further discussions on the demands of each skill are made.

OBSERVATIONS AND DISCUSSION

Budgeting

Broadbent and Cullen (1997: 122) define a budget as, "a quantitative statement for defined revenue, expenses, assets, liabilities and cash flows." A budget could be defined as a tool through which the school is able to make financial decisions above future financial plans. Budgeting is such an important skill that failure to construct a budget is planning to fail. Averard et al. (1995: 214) highlight the importance of this skill thus, "Fundamental to the success of investment decision is that they are planned through the process of budgeting and should start with the school development plan".

Chivore (1995) says budgeting is a complex management function that could hardly require basic literacy and numeracy. Thus, basic knowledge and skills in crafting budgets in line with school development plans is a prerequisite for the S.D.C to carry out their financial management role effectively. The S.D.C in general and the Finance Committee need to be well versed with different budgetary systems. Basically, two types of budgets operate in schools namely, the operational and financial budget. Two budgetary approaches could be employed. These include the incremental budgeting approach and the zero base budgeting approach.

Incremental budgeting takes the current activities as given and adjustments are made for any changes that are expected to occur during the new budget period. Braodbent and Cullen (1997) suggest that a budget recurs as it was in yester-years unless there emerges a need to make slight adjustment to accommodate the new changes. This budgetary approach fails to cater for revolutionary changes that might require substantial changes to previous budgets. This view is supported by Cronje et al. (1997: 283) who say, "Such a process creates a built-in bias towards continuing the same activities year after year without critically reevaluating priorities and possible changes in the external and internal environment."

The zero base budgeting approach involves setting up a system whereby managers have to look at their activities and prioritize afresh on an annual basis to justify every budget request and rationalize why money must be spent at all (Broadbent and Cullen 1997).

This approach seems to fit well into the current financial management approaches in schools. New budgets are supposed to be crafted yearly, debated by the School Development Committee and then the parents at a general meeting. In content however, most of the budgets are incremental as school activities that need financing are largely recurrent.

a. A clear view of their objectives and means to assess and whether possible measure output or performance in relation to those objectives.
b. Well-defined responsibilities for making the best use of their resources, including a critical scrutiny and value for money.
c. The information (particularly on costs), training, and access to expert advice, which they need to exercise their responsibility.

In order for the S.D.C members to make the best use of resources and make a critical analysis of the utilization of financial resources, the members need to have a working knowledge of material cost variances and labor cost variances. They need to have the ability to set standards, that will help the committee assess the utility of resources and to respond to unfavorable utilization of resources. Averard et al. (1995: 2016) assert that, "most critical of all is that at the end of each period, the head reviews variances with governors and senior staff and decides what action, if any, needs to be taken".

The importance of having knowledge and skills in budgeting and budgetary control is best captured by Averard et al. (1995: 2018) who say, "all financial decisions must be based on educational principles and all senior staff should have at least working knowledge of budget preparation and monitoring".

Having discussed the need for budgetary knowledge and skills, the discussion now focuses on record keeping skills.

Record Keeping

Frankwood and Sangster (199: 4) identify the basic recording skills that financial managers must possess namely:

a. Recording cash received and paid
b. Classified and summarizing transactions
c. Communicating information

This implies that those involved in financial management should be able to accurately record cash received and paid out. It calls for use of records such as cashbook, ledger, journal and petty cash records. Use of these records requires that financial managers be trained in the use of these records. Record keeping of cash received and paid out implies having knowledge and skills in receipting use of petty cashbooks, payment vouchers, keeping of receipts, registers, proper use and completion of checks and other recordings as demanded by regulation on financial management.

Classifying and summarizing transactions in schools calls for knowledge in the use of the cashbooks and carrying out cashbook and bank reconciliation. Funds have to be posted in the correct columns and separate votes be monitored and controlled to avoid expenditure on exhausted votes. Communicating information involves preparation and presentation of income budgets, operational budgets and financial budgets. The Head and the Finance Committee need to have knowledge of what to include in a financial statement, how best to layout statements in order to communicate effectively with the various stakeholders (Wadesango and Bayaga 2015).

Stakeholders interested in the financial accounts include parents, the local authority and the Ministry of Primary and Secondary Education. Appreciation of the presentation of final accounts will differ with the nature of the stakeholder. Accounts prepared for the Ministry and the Responsible Authority would be more formal and follow specific guidelines or best practices and principles. This could differ with those prepared for parents as most parents are interested in the income, expenditure and debt aspects of the statement.

The question, which comes to mind when all these demands are put on the table is, where do finance managers get requisite skills? Averard et al. (1995: 21) had this to say after their study of the Introduction of Local Management of Schools (LMS) in Britain, “While the introduction of L.M.S has given schools freedom, the exercise of this freedom has meant that heads and senior staff had to master the techniques of costing, budgeting, negotiation, contracting and financial control.”

This view finds support in Zvobgo (1997: 165) who advises that, “The Department of Finance and Human Resources Development must take urgent steps to develop staff heads of institutions in financial management of schools.” The implication of the researchers cited above indicates that there could be a death of financial management skills in the S.D.Cs, and these need to be developed in order for S.D.C to execute their duties effectively.

Purchasing Materials and Hiring Labor

Brigham and Houston (1998) say, “The financial staffs’ task is to acquire and then help employ resources so as to maximize the value of the firm.”

There is more to this function than one would ordinarily think. To achieve maximum benefit from resources employed in the organization, one has to make prudent decisions. Prudent decisions are a result of knowledge, skill and experience. Govere (1995) talks about the application of standard costs to enable Finance Committees to monitor and control materials and labor costs whilst maximizing educational outcomes.

The S.D.Cs need to be skilled and able to establish standard costs, apply them in the monitoring of material and labor costs. This will help financial administrators guard against divergence of money and also against corruption. Govere (1995: 71) asserts that, “Most corruption charges involve people buying materials at inflated prices or varying the quantities usually buying or delivery less for the individuals’ benefit but at the expense of the school, tax payer or parents.”

The Finance Committee needs to possess the ability to calculate and utilize price variances and determine whether the head is buying at favorable or unfavorable prices. If buying at favorable prices, the committee needs to check if the materials purchased are of the desired quality. With regards to labor costs, the committee also has the responsibility to balance between standard costs of labor and the quality of work done. This calls for a careful selection process based on a well thought out criteria.

Averard et al. (1995: 219) have this to say about the selection process,

“...Should certainly include an interview with whoever will manage the contract, taking up of references and a careful study of what is offered, what guarantees are given and what mechanisms will be used to ensure customer satisfaction.”

What the researchers cited above seem to imply is that besides use of labor rate variances, S.D.Cs should consider the need to balance between qualitative work and the desire to control costs. In reference to teaching and learning, Govere (1995: 74) says, “There should be a balance between control of costs and maintaining high academic standards.”

Investment and Risk Management

In as much as schools are not profit-making institutions, they may need to invest in order to earn any surplus cash rather than let it lie idle. Cash earned might be needed to finance other school activities.

The decision to invest calls for sufficient knowledge, as the financial managers risk losing revenue through investment in non-performing investment portfolios. Unfortunately, this knowledge and skill is usually the preserve of trained accountants and economists, not heads of schools and parent members of the S.D.Cs. Because of this, lines of investment are narrowed by lack of knowledge and craft, to the traditional ones such as tuck shops and agricultural projects.

Investment can take the form of maintaining or developing existing resources or acquiring new resources. Thus, when schools maintain or service equipment or repair buildings, they are investing in infrastructure. When they acquire new equipment or construct new structures, they are investing resources. Averard et al. (1995: 201) say the question is, "how to maximize the benefit to the school?" This question supports the need for the school financial manager to possess knowledge and skills that will help them arrive at sound investment decisions.

One of the functions of S.D.Cs is that of buying insurance cover for school property against unforeseen dangers such as storms or fire. Brigham and Houston (1993: 9) have this to say about risk management, "All businesses face risks, including natural disasters such as fire, floods, uncertainties in commodity and security prices, volatile interest rates and fluctuating interest rates.

In as much as a school is not a business in the sense of profit making motive, all the attendant risks identified by Brigham and Houston (1993) affect the operations. Clear testimony to this could be identified in how schools lost revenue and investment in the period preceding the introduction of the multi-currency system in Zimbabwe. Revenues were eroded by hyperinflation, volatile price increases, price distortions and high bank charges.

In all this period, school financial administrators could hardly figure out how they could protect school revenues from the effects of the bad macroeconomic environment. If they had the know-how, part of the revenues could have been salvaged if not all.

Inventory and Stock Control

School inventories are resources that a school sets aside for future use. They constitute part of the school's investment. Govere (1995: 104) says school inventories include:

- Items held for sale such as food items in a tuck shop.
- Materials in the process of production such as a pile of river sand or bricks for school repair jobs.
- Materials held such as exercise books and textbooks, library books, toilet tissue rolls and teacups.

Good and prudent inventory keeping helps the financial managers plan and time when to replace or replenish what and by what quantities in order to minimize inventory costs. The inventory costs, procurement cost and shortage costs. The finance administrations should be able to determine the optimum order quantity for particular inventory items. This can be done through the use of the economic order quantity (E.O.Q model). To carry out such calculations requires skills and knowledge.

Inventories need to be monitored. Govere (1995) suggests that physical inventory must be taken at the end of the accounting period, to determine the cost of inventory. Taking inventory helps guard against misuse, wastage, theft and misappropriation of school assets. Therefore, regular check or inspection of school inventories is paramount. This helps reduce the time between inventory disappearance and disappearance discovery. It also helps ensure that orders for school consumables are made on time to avoid shortage costs that might affect proper teaching and learning. Shortage of chalks, exercise books or marking pens could negatively affect learning and teaching.

School administrators however should avoid overstocking because of the frequency of school break-ins and possible fire hazards, insect or rodent damage.

The need for maintenance of stock control registers cannot be overemphasized here. Stock control must be regularly and continuously done. Receipts, issues and stock balance must be clearly shown and made promptly on receipt or issue of stock (Wadesango and Machingambi 2015).

The person appointed by the head to maintain a stock register shall be responsible for:

- Safe custody of the stock
- The issue receipt of stock
- Maintaining up to date entries from all persons to whom issues are made
- Obtaining signatures of receipt from all persons to whom issues are made (Shurugwi District Midlands Province Accounts, Workshop, Asset Management in Schools: June 2009 Handout).

Heads and their Finance Committees are advised to regularly check stock records and verify physically stock against balance at regular intervals, say, monthly. Heads and their Finance Committees must append their signatures to indicate that they have checked and verified the stock.

A lot has been discussed on the financial skills needed by financial managers in schools and on lack of them. However, in order to employ the knowledge and skills discussed, the resources must be available. For the resources to be there, the head works through and with others in order to mobilize these resources, and hence, the need for sound working relations in the S.D.Cs. It is this issue that the discussion turns to.

The Need for Sound Working Relations in S.D.Cs

The need for sound working relations in S.D.Cs is well articulated by Averard et al. (1995: 223) who say:

"The British Education Act 1891 and Circular 1/81 sees professionals and parents as partners in decision-making... Good practice requires heads to cultivate fruitful relationships with the parent body. Problems are easily resolved by parents and teachers together than by either side."

The above citation diligently summarizes and emphasizes the importance of sound relations among S.D.C members. Lack of sound relations impedes development, as most of the time members are engaged in petty disagreements and bickering at the expense of progress.

Thompson (1994: 223) however is skeptical about the relationship. He says, "There is no doubt that it is not easy to strike an appropriate balance between promoting individual and community initiatives and maintaining central direction overall."

The researcher implies that the maintenance of sound relations in S.D.C can be hampered by divergence of values, perceptions, and opinions among the S.D.Cs members. The skepticism finds support in Anne James (1987), who says what appears to be lacking between heads of governors is professional respect and any sense of working together in a common cause.

The skepticism cannot however outweigh some of the benefits of having to work through and within S.D.Cs, "In a well managed school, the head and the governing board will work in a close and balanced partnership." A balanced partnership implies collective action and decision-making. In a balanced partnership, heads have a duty to advice and assist the governing board that often shows an appreciation of the advice and help given by heads.

The head should appreciate that the parent board can help the head to the extent that they understand what the head is trying to do and how he or she is trying to do it. This means that the head needs to share problems and concerns of the schools with other S.D.C members. He also needs to share achievements and to ask for help and advice from other S.D.C members in order to foster greater understanding and appreciating of his or her endeavors.

Lack of sound communication skills and facts may prove frustrating to the head resulting in conflict and lack of support. Negative attitudes towards the school administrator may also hamper school development.

Thompson (1994: 281) highlights this when he says:

Studies conducted by students at the University of Dar-es-Salam indicate that community management of primary schools by no means necessarily implies support for innovative practice may well create conflict between teachers and may be manipulated to serve the interest of particular groups rather than the majority.

What Thompson (1994) points out is that external forces can find their way into the administration of schools through the parent component of the S.D.Cs. Also implied in the citation is that external interference may not necessarily be aimed at improving school performance but rather to further personal interest. This interferes with situations within school management boards.

Such external manipulation could emanate from political parties, religious groupings, or even traditional leaders. Such interference could negatively impact school finance management systems in the form of:

a. Reluctance by parents to pay fees or levies
b. Constant and persistent bickering with S.D.Cs resulting in delayed decision-making
c. Lack of attendance by parents to meetings, which are crucial to making decisions
d. Vandalism or theft of school property

The head, as an administrator, needs to strive to maintain sound relations with S.D.C's members in order to carry the school forward. He or she must be aware that he or she is an agent of the community. As an agent, the head faces problems with the agents of the community, which are associated with that role.

Kwesu and Zhanje (2003: 18) define the agency problem relationship as,

The relationship between the principals and the agent, in which the agent acts for the principal… The principals are the stakeholders and the agents are the managers. There are a number of problems with the agent's relationship that result from differing interests of principals and agents.

In the school set up, parents see themselves as the principals and view heads and teachers as their agents. This perception creates an attitude in the parents of wanting to control the activities of head and teachers. The head on the other hand is viewed as the accounting officer in the school in general and in the S.D.C in particular. The head chairs the Finance Committee and the statutes say that he or she acts in consultation with the Finance Committee and not on directives from the S.D.C board.

The S.D.C is supposed to play an oversight role over the head. The role comes with costs. Kwesu and Zhanje (2003: 14) identify three costs associated with the agents' relationship, namely:

a. *Monitoring Costs:* This cost is incurred by the principal to monitor the action of agents. A case in point in schools could involve sitting allowances for the Finance Committee at each business meeting. It could also be costs incurred in hiring auditors to look into the books of accounts of the school.
b. *Lost Opportunity Costs:* These are costs associated with lost opportunities because the organizational structure does not permit managers to take actions on a timely basis as would be possible if managers were also the owners. Schools can lose out on opportunities that come the school's way if the S.D.C insists on strict adherence to regulations on approval and payment of expenditure. Heads would rather do with some degree of autonomy to facilitate decision-making in the absence of other S.D.C members.

However, Averard et al. (1995: 212) argue that, "...all experience of independent schools show that to leave finance completely to a specialist is a recipe for frustration, conflict and disaster." In other words, the head may not act in the best interest of parents resulting in loss of revenue, causing frustration and conflict between parents and heads.

c. *Residual Loss:* This cost is incurred when management and shareholders' interests cannot be aligned.

Where such a thing happens, there is a problem in decision-making, as consensus cannot be reached. This creates a situation of organizational paralysis. In order to deal with the agents' problem, where conflicts arise, the S.D.C parent members have often threatened to cause the removal of head from their schools. At times they report heads to higher authorities in an attempt to whip heads into line or secure their removal from the school.

Having looked at the nature of relationship between heads and other S.D.C members in the school finance management system, the researcher attempts to tackle the issue of shared decision-making between parents and professionals in the S.D.Cs

Need for Shared Decision-making S.D.Cs

The need for shared decision-making is aimed at reconciling parent interest and those of professionals within the S.D.C. It promotes spirit of localization and democratization of the running school through involving parents. Zvobgo (1997: 127) says, "The School Development Committee is the organ that enables parents to participate in the administration of the school." The role of parents in the S.D.Cs is supported by Averard et al. (1995: 224), who says, "Governors are potential resources for change and because of their position in the local community, may be more powerful advocates of the school and its needs than the head himself or herself."

For the parents in the S.D.Cs to act as advocates of the school, there must be consensus on set objectives. Averard et al. (ibid) further advise that while teachers may have an edge over parents in pedagogy, in management many parents can contribute on a more equal basis. If one considers that within communities may exist parents who are retired from management or accounting occupations, this view could be found credible. This could be even true in boarding schools, trustee schools as well as in some affluent former Group A schools in urban areas.

Heads would help themselves if they harness such skills and utilize them to enhance financial management in schools. Zvobgo (1997) is of the opinion that whether parents are involved in decision-making depends on the leadership style of the head. Zvobgo (1997: 127) points out that, "An autocratic head resists the role of such an organ because of its democratic structure and approach." An autocratic head is unable to operate in an environment that demands collective decision-making. Such a head, therefore seeks to keep parent members at a distance.

On contrary, a democratic head seeks to maximize parent participation and creates an environment in the S.D.C of collective decision-making. Zvobgo (1997: 127) says, "Under a democratic head, parents find a fertile ground for democratic decision making and for cooperative action."

Thus, in a democratic school, parents feel they are a part and parcel of the school. They have a sense of collective ownership. They work towards the betterment of its welfare. Shared decisions promote and enhance both financial and moral support for the heads, projects. It also helps generate ideas that could help to have the school move forward.

It is however important to point out that shared decision-making has also its problems. Moyana (1989: 283) points out that "…devolution is more likely to involve decision-making through conflict than through consensus. This perception finds support in Zvobgo (1997: 136) who is of the opinion that:

To give the citizenry, as a whole or sectionwise authority to hold administrators accountable can create problems born of mismatched perceptions while to give administrator authority to denigrate the exception, aspirations and interest of citizenry in the name of democratic representation equally create problems.

From the citation above, Zvobgo (1997) seems to point out that conflict is inevitable in the S.D.C arrangements due to differences in perceptions and value between parents and teachers. He seems to advocate for balancing of aspirations of the two groups in the S.D.Cs, a situation Moyana (1989) doubts when he states that it is not easy to strike a balance between promoting individual, and community initiatives and maintaining central direction overall.

In other words, what Moyana (ibid) points out that the objectives of the head and those of the community are bound to differ. Heads are likely to arrive at their decision from a professional perspective. This makes shared decision-making difficult but necessary.

While it is appreciated that devolution is clearly no complete answer to the improvement of financial management in schools in the long run, it is assumed that it offers some hope that schools may be more of an emanation of the community in a self-reliant society. Inclusion of parents offers an opportunity for community empowerment, and it also might serve as a basis for future development of local management of schools. It may also serve as basis for the development of a democratic culture in the running of public utilities.

The Role of Parents in the S.D.Cs

The S.D.C is a parent management board that is tasked with the following general management functions according to Govere (1995: 8)

- Preserve and maintain school property
- Pay for goods and services received by the school
- Charge development levies and collect any other money from any other source
- Buy insurance policies to protect property. Hire legal services. Establish a fund in the name of a school
- Borrow grants and donations
- Invest funds in savings accounts or in securities
- Prepare financial statement at close of each financial year

It can be observed that all these functions have a financial implication and are carried within the context of financial management (Wadesango et al. 2016).

CONCLUSION

This concept paper has discussed literature related to the financial management concept. It also discussed the legal framework in which S.D.Cs carry out financial management. Literature relating to financial management skills was also reviewed. The study also explored literature related to the nature of relations that would promote sound financial management in terms of head of school and parent relationships and the need for shared decision-making. A general summary of the roles of the S.D.Cs was also given.

RECOMMENDATIONS

The study recommends that:

- The responsible authorities should consistently carry out audits to improve financial management in schools and correctly identify areas, which need improvement and run workshops to clear grey areas.
- There is a need for S.D.Cs to sponsor some of the parent members to be staff developed in public financial management in public institutions so that they will develop the S.D.Cs and parent members.

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