

An Analysis of the State of Budgeting at School Level in One Selected District in Zimbabwe

Stephen Njini^{1*}, Annah Moyo¹, Rosemary Guvhu¹, Nogget Matope², Amanda T. Mugadza³, Cyril T. F. Murewi⁴, Marx Dambaza⁴, Tenson T. Mugodzwa², Daniel Mawere²

¹Faculty of Education, Midlands State University, Gweru, Zimbabwe

²Gender Institute, Midlands State University, Gweru, Zimbabwe

³Faculty of Law, Midlands State University, Gweru, Zimbabwe

⁴Faculty of Science and Technology, Midlands State University, Gweru, Zimbabwe

Email: *stephennjin@gmail.com

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Abstract

The study sought to explore the state of budgeting at school level in a selected District in Zimbabwe. **Freeman's (2010)** Stakeholder Theory guided this study. The theory focuses on, engagement, stakeholder value, accountability, collaboration, and the identification of interested parties. The study employed pragmatic paradigm, mixed methods research approach and sequential explanatory research design to collect data from a population of 570 school officials in charge of school financial management. Data were collected using close ended questionnaires, unstructured interviews and document analysis. There were 61 respondents to close ended questionnaires including 8 school heads, 8 school deputy heads, 8 school senior teachers, 8 heads of departments, 8 School Development Committee chairpersons, 8 vice-chairperson and 8 school treasurers, 1 district schools inspector, 1 district accountant, 2 provincial internal auditors, and 1 provincial accounting assistant. The quantitative data were analysed with SPSS (Version 20) and presented in the form of descriptive tabular summaries. Qualitative data were examined thematically. The study found that not all secondary school heads and School Development Committee members in the selected district in Zimbabwe knew how to draw a school budget. School budget preparations in the selected district were found to be affected by low levels of education of parent members of SDCs, teachers and SDC members' lack of interest to draw school budget, inflation, non-payment of fees by parents and guardians, and lack of education on school financial management. To address these gaps the study recommends, capacity building programmes, standardised budgeting guidelines, decentralised budgeting and integration of technology in school budgeting. The findings highlight the importance of contextualised budget models, technology enhanced school financial management, and Edu-

cation 5.0 aligned budgeting practices. These recommendations aim to improve policies and practices on, budgeting efficiency, transparency, and accountability in all Zimbabwean schools. This ultimately supports sustainable development and quality education for all.

Keywords

Secondary Schools, School Heads, SDC, Financial Management, Budgeting, Zimbabwe

1. Introduction

School financial management involves planning and implementation of a financial plan, accounting, reporting and protection of an organisation's assets from loss, damage and fraud (Yizengaw & Agegnehu, 2021). Many countries have decentralised financial management in their schools so as to bring power and decision making closer to the people (Ginsburg & Gorostiaga, 2001; Heredia-Ortiz, 2007). Zimbabwe has decentralised financial management to School Development Committees (SDCs) through provisions of Section 36 of the Education Amendment Act, 2006. School Development Committees (SDCs) comprised of school head, school deputy head, five elected representatives of parents and one senior teacher are empowered to manage all financial affairs such as drawing budgets in their schools (Ngwenya & Maushe, 2017; Nyandoro, Mapfumo, & Makoni, 2013). Decentralisation of financial management to schools makes schools more autonomous in decision making and holds them accountable for their actions (Mekolle, 2018; Mgandi, Mathuva, & Egondi, 2017). Munge, Maina and Ngugi (2016) argue that proper budgeting, financial controls and financial management contribute positively to the success of any organisation. This study explores the state of budgeting at school level in a selected district in Zimbabwe.

2. Literature Review

Mathema and Thabela's (2021) *School Development Committees Handbook* issued by the Ministry of Primary and Secondary Education in Zimbabwe requires every School Development Committee to have an operational School Development Plan (SDP) which is Specific, Measurable, Achievable, Realistic and Time-bound (SMART). The handbook further requires School Development Plans whether short term or medium term or long term to ensure effective use of school budgets and resources. It should also provide an opportunity for all stakeholders to make their input. Similarly, Section 13 of the *Constitution of Zimbabwe Amendment (No. 20) Act (2013)* requires the State and all institutions and agencies of the government at every level to involve people in the formulation and implementation of development plans and programmes that affect them. Bhattacharya and Gowramma's (2018) studies in India on issues and problems faced by the School Management and Development Committee (SMDC) in improving the quality of

secondary school education system revealed that, parents lacked interest to participate in School Management and Development Committee (SMDC) meetings, teachers dominated School Management and Development Committee (SMDC) meetings and that parents' views in School Management and Development Committee (SMDC) meetings were not being taken seriously. In terms of School Development Plans, the study revealed that School Management and Development Committee (SMDC) members lacked, knowledge to prepare School Development Plans, parents and teachers' participation in the preparation of School Development Plans (SDPs), government (administrative) support to prepare School Development Plans (SDPs) and funds to execute School Development Plans.

A budget serves as a document for financial control of inputs, setting priorities, managing ongoing activities, planning, and can assist in ensuring accountability in the use of funds (Dwangu & Mahlangu, 2021; Ezech & Ogara, 2020; Zinyama & Nhema, 2016). Chukwu, Ezepue, Ogunji, Igba, and Ngozi (2019) posit that a budget requires preparation stage, approval stage, execution stage and evaluation stage. Espinosa, (2018); Khilji, Jomezai, Bibi, and Baloch, (2022) posits that the budgeting process should involve all stakeholders particularly, parents, government representatives, financiers, and the schools' management. All the genders should be represented in stakeholder engagements on budgeting. Budgets are drawn based on school Development Plans (SDPs). Part V Section 31 (3) of *Statutory Instrument 144 of 2019* (Treasury Instructions) requires the budgeting process to be participatory in nature with all stakeholders involved in public finance management getting involved in the budget formulation exercise. *Statutory Instrument 135 of 2019* in Zimbabwe requires a budget document to contain expenditure estimates for the next financial year with information on current year estimates and previous year actual and may have performance information related to such expenditures. The budget document should also contain revenue estimates for the next financial year with information on the current year revenue estimates and the previous year actual. A budget is a planning tool which gives direction on work activities and amount of resources to be allocated to each of the activities (Yasin & Mokhtar, 2022). *Public Procurement and Disposal of Public Assets Act (Chapter 22:23) (2018)* in Zimbabwe requires schools to use their annual budgets to draw individual and annual procurement plans.

Budgeting practices have a positive influence on service delivery (Scott & Enukwesi, 2018).

Matula, Mulwa, and Kyalo (2018) further argue that a budget is an important administrative and communication document which ensures transparency and accountability in the management of public funds. An investigation by Ezech and Ogara (2020) on impact of financial management on effective school administration in Enugu education zone in Nigeria had respondents agreeing that financial plans were made at the beginning of every session and that there was effective implementation of budgets at their schools. Poor budgeting leads to ineffective management of schools due to overspending or underspending which in turn

leads to misappropriation and mismanagement of school funds (Ezeh & Ogara, 2020; Sumintono, Mislan, Tahir, & Said, 2012). Poor funding, poor budget preparation and poor management of school funds leads to poor maintenance of school infrastructure, dilapidated school buildings and inadequate teaching and learning materials in schools (Chukwu, Ezepue, Ogunji, Igba, & Ngozi, 2019). A school budget should not be so ambitious that some parents will find it difficult to pay fees and levies required to meet expenses spelt out in the budget (Espinosa, 2018). *Statutory Instrument 135 of 2019* in Zimbabwe requires affected parties to be consulted adequately and provided with an opportunity to be heard when drafting new fees or levies. *Statutory Instrument 135 of 2019* further requires fees or levies charged to reflect the value of the service to the person paying for it and not a wider group of beneficiaries who contribute to the costs of the service.

Robina, Benard and Jack (2018) observed that newly appointed school heads in Kenya experienced school budget challenges emanating from inflation, poor levy payment by parents, inadequate financial skills among school officials responsible for financial management, negative influence from sponsors and other stakeholders, and employment of unqualified accounts clerks in schools. Muzenda (2017) and Ndhlovu, Sibanda, and Mathwasa (2020) revealed that most School Development Committees in Zimbabwe lack skills in drafting budgets. The reasons for this are lack of training and illiteracy of some School Development Committee members. On the other hand, Munge, Maina and Ngugi's (2016) studies in Nakuru in Kenya revealed that public secondary schools properly managed their budget without any external assistance. Yizengaw and Agegnehu (2021)'s studies in Ethiopia revealed that government schools performed better than private schools in budget preparation. They further argued that it is always important for school stakeholders to be involved in preparing the budget because they are part of the system and share in the operation of the whole program. It was therefore worth investigating the state of budgeting at school level in a selected district in Zimbabwe.

3. Statement of the Problem

Schools in Zimbabwe are faced with a myriad of financial management challenges such as lack of budget monitoring, running of books of accounts with deficit balances, lack of budget reviews, school heads forcing bursars to release funds or make other payments without following procedures, use of cash before banking, collusive and corrupt conduct during procurement process, mismanagement of school projects, failing to account for expenses incurred as a result of the absence of supporting documents (receipts) to support the expenditures incurred, fraudulent activities such as under receipting of fees and abuse of travelling and subsistence (Ngwenya & Maushe, 2017; Nyakanyanga, 2019). School heads and School Development Committees have failed to properly manage funds and coordinate activities in schools (Ndhlovu, Sibanda, & Mathwasa, 2020) as well as implement gender responsive budgets to achieve gender equality. It is in the interest of this study to explore the state of budgeting at school level in a selected district in Zimbabwe.

4. Research Objectives

This study sought to:

- 1) To explore the state of budgeting in secondary schools in a selected district in Zimbabwe?
- 2) To identify factors affecting budget preparation in secondary schools in a selected district in Zimbabwe?
- 3) To assess how qualitative findings using document analysis and open-ended interviews explain quantitative findings in the study on the selected district in Zimbabwe?

5. Research Questions

- 1) What is the state of budgeting in secondary schools in a selected district in Zimbabwe?
- 2) Which factors affect budget preparation in secondary schools in a selected district in Zimbabwe?
- 3) How do qualitative findings using document analysis and open-ended interviews explain quantitative findings in the study on the selected district in Zimbabwe?

6. Methodology

The study was guided by Freeman's 1984 Stakeholder Theory and also adopted the Pragmatic research paradigm, Mixed methods research approach and sequential explanatory mixed methods research design to collect, analyse and interpret quantitative and qualitative data (Creswell & Plano Clark, 2018).

Tenets of Freeman (1984) Stakeholder Theory

Key Tenet	Description	Relevance
Identification	Recognising all interested groups including SDCs, parents, and communities	Lays the groundwork for inclusive decision-making by teachers, parents, community members, and education authorities.
Engagement	Actively involving stakeholders In decisions	Stakeholder engagement fosters, transparency, accountability, and a sense of ownership in school financial matters
Mutual benefit	Success is linked to stakeholder satisfaction and support	Highlights the need for strong stakeholder relationships in schools
Accountability	Ensuring schools are responsible before their stakeholders	Empower school personnel with, the competencies, knowledge, and skills needed to navigate complex financial systems.
Collaboration	Fostering partnerships to achieve common goals	Enhances resource efficiency and impact

Source: Field data.

The primary goal of pragmatism is to create practical knowledge that is useful for action and for making purposeful difference in practice (Kamal, 2019; Kaushik & Walsh, 2019). Likewise, the primary goal of the research in the selected district in Zimbabwe was to develop strategies to enhance effective and efficient budgeting practices at school level in Zimbabwe. Collecting qualitative and quantitative data does not mean that a study uses Mixed Methods research approach (Creswell & Plano Clark, 2018). A study is only said to be using mixed methods research if there is integration in one or more phases of the study (Guetterman, Molina-Azorin, & Fetters, 2020).

The study involved 570 school officials in charge of school financial management in thirty school clusters that housed 56 secondary schools located in rural and urban areas in the selected district in Zimbabwe. The researchers identified homogenous groups of clusters in the district. The researchers identified the clusters as clusters with boarding schools in rural areas (3), clusters with boarding schools in urban areas (2), clusters with day schools only in urban areas (4), and clusters with day schools only in rural areas (21). The researchers employed disproportionate stratified sampling (Sharma, 2023), because there was concern about underrepresenting smaller subgroups (Sharma, 2023) such as clusters with boarding schools in rural areas (3), clusters with boarding schools in urban areas (2) and clusters with day schools only in urban areas (4). One cluster was randomly selected from each strata of secondary schools to come up with a total of four clusters from which all the secondary schools in each cluster were involved in the study. This gave a sample of 8 secondary schools for the study. The researchers sampled 61 respondents in the quantitative phase and 19 participants in the qualitative phase. Respondents in the quantitative phase were made up of, 8 school heads, 8 school deputy heads, 8 school senior teachers, 8 school heads of departments, 8 School Development Committee chairpersons, 8 school vice chairpersons, 8 school treasures, 1 district schools inspector, 1 district schools accountant, 2 internal auditors and 1 provincial accounting assistant. Participants in the qualitative were made up of 19 participants which included school Heads/Deputy Heads (4), School Development Committees (Chairperson/vice Chairperson) (4), school Treasurers (4), Senior Teacher/Head of Department (4), Internal auditors (1), District Schools Inspector (1), District Accountant/Provincial Accountant Assistant (1). Respondents to close ended questionnaires and participants to unstructured interviews were chosen because of their hands-on experiences on the state of school budgeting practices in schools. Each participant in unstructured interviews which took 30 to 45 minutes was interviewed until saturation. The researchers read documents which consisted of internal auditors' reports on Kwekwe District secondary schools and Annual General Meeting minutes, auditors' management letters to the School Development Committees, Finance Committee minutes, Evaluation Committee minutes, asset registers, payment vouchers, and budget minutes from each of the four schools that participated in the unstructured interviews. These documents were read until saturation.

The quantitative data from the survey questionnaires were analysed using the Statistical Package for Social Science (SPSS) version 20. Atlas Ti was also used to analyse qualitative data derived from interviews. Manual techniques complemented document analysis.

Ethical considerations such as the protection of participants' identities, gaining informed consent, and securing permission to conduct the research from the Ministry of primary and secondary education and from Midlands State University Ethics Committee, were considered. Guided by these ethics, the names used in this study are not real names of participants and schools.

7. Limitations of the Study

The study was conducted in one district in Zimbabwe. Given that the data is from one district it may be difficult to generalise the findings to experiences in all the districts in the country as a whole.

8. Results and Discussions

Participants were given three sets of close ended questionnaires with a 5 point Likert scale which wanted them to indicate how much they agreed with the provided statements. **Table 1** shows the results.

Table 1. Descriptive statistics for school budget.

	N	Min	Max	Mean	Std Dev
School has a School Development Plan (SDP)	61	2	5	4.28	0.686
The Head prepares the budget with the assistance of the Finance Sub-Committee	61	1	5	4.20	0.891
Finance committee seeks submissions from teachers, school departments and other relevant parties when drafting the school budget.	61	2	5	4.33	0.701
School Development Committee lacks knowledge on drawing a school budget	61	1	5	2.59	1.334
School budget allocations are decentralised to individual user departments	61	1	5	3.62	1.003
Inflation is a challenge on school budgets	61	1	5	4.59	0.804
Budgeting process involves setting targets upon which performance is measured against	61	1	5	4.08	0.862
Teachers lack interest in drawing a school budget	61	1	5	2.75	1.150
Most members of the School Development Committee lack interest in drawing a school budget	61	1	5	2.75	1.299
Expected finances are matched with expected expenditures in schools	61	1	5	3.70	1.101
Ministry of Education reduces the amount budgeted for by the school when approving school budgets.	61	1	5	3.08	1.406

9. Budgeting

Respondents were asked to indicate their views on budget preparation and management in their schools by selecting the appropriate responses in the questionnaires.

10. State of Budgeting at School Level

This section gives the results of the investigation on the state of budgeting at school level in a selected district in Zimbabwe.

11. Availability of School Development Plans

Respondents to close ended questionnaires submitted that their schools had School Development Plans. This concurred with submissions during interviews with secondary school officials in the district. Participant P8 highlighted that they had a School Development Plan (SDP) and a departmental development plan at their school, and had this to say,

... We have one even for our department. We have our own Sports Department Development Plan... It was based on analysing or maybe gap analysis in terms of what we need to achieve as a department and looking at what is not there that we require to be in the department.

Availability of School Development Plans in the selected district concurred with Ezech and Ogara's 2020 studies on the impact of financial management on effective school administration in Enugu education zone in Nigeria where respondents agreed that financial plans were made at the beginning of every session and that there was effective implementation of budgets at their schools.

Participant P5 revealed that all secondary schools in the district had School Development Plans (SDPs). Lack of adequate funds was the major drawback in the implementation of School Development Plans in the district. Participant P5 had this to say,

All schools yes now they have School Development Plans... They are quite good as I read and I sign them, but the problem comes on the implementation of the plan. The implementation of the plan is heavily linked to funding of the school. What has been planned to be done is in anticipation of the revenues coming into the school... but as I have said earlier on, funding does not come as easy as possible. You find that planning is done correctly, but the implementation plan fails on the ground.

Participant P12 echoed the same sentiments by positing that instability of the economy affected the drawing of School Development Plans at their school and had this to say,

... This time we are doing short-term plans, the reason is inflation. We are living in a highly inflationary environment so if we talk of a five year plan I think that money will be almost useless by the time we get to the fifth year.

Contrary to submissions in close ended questionnaires and unstructured interviews some participants to unstructured interviews submitted that their schools

operated without School Development Plans. Participant P6 revealed that their school did not have a School Development Plan (SDP) and had this to say,

No, we don't have that one, because I am sure it is the system, it is a very good question, which I think must be looked into, for future's sake... Yes, I think that could be looked into... the 5 year plan we should be working in that manner, but I find now or even when we took over, there isn't any 5 year plan.

Participant P1 also submitted that some secondary schools in Kwekwe District did not take School Development Plans seriously and had this to say,

...Drawing of 5-year Development Plans by schools is not taken seriously, especially in those schools who are not getting any funds from NGOs. You know like when SIG comes in, that is School Improvement Grant, they ask, where is your plan? Where is your school operational plan? How are you going to be running your school for the next 5 years? So they make sure they produce, but for those schools who are not getting anything I don't want to lie, they are not focusing on that.

Findings of this study revealed that some of the secondary schools in the district operated with School Development Plans (SDPs) while some did not. Economic instability and negative attitude towards drawing of School Development Plans contributed to some secondary schools in the district operating without School Development Plans. [Bhattacharya and Gowramma's \(2018\)](#) studies in India on issues and problems faced by the School Management and Development Committee (SMDC) in improving the quality of secondary school education system had respondents submitting that they lacked funds to execute School Development Plans. [Robina, Benard and Jack \(2018\)](#) observed that newly appointed school heads in Kenya experienced school budget challenges emanating from inflation, poor levy payment by parents, inadequate financial skills among school officials responsible for financial management, negative influence from sponsors and other stakeholders, and employment of unqualified accounts clerks in schools.

12. Consultation of Stakeholders in Budget Preparation

Respondents to close-ended questionnaires agreed that school Heads prepared budgets with the assistance of the Finance Sub-Committee and the Finance committee sought submissions from teachers, school departments and other relevant parties when drafting the school budget. This concurred to submissions by participants during unstructured interviews. Participant P18 for instance had this to say,

The school is run through departments, each department is asked to make a presentation of their expectation for the 12 months period. All these come together, and they are aggregated. We are saying there is involvement of the HODs and obviously, the HODs would have liaised with the teachers in the department. We are talking about the same thing for all the departments at the school. Even the parents eventually the side of the parents where they have their ancillary staff that's going to be paid salaries that are based on National Employment Council

recommendation. So you aggregate all that. You also take into account the input from the Ministry. The Ministry has Better Schools Programme, which is financed by schools. You also consider requirements of the National Association of Secondary School Heads and so on. They also come in because they also tell you how much they want per kid and that is going to be integrated into the final budget that you come up with.

Participant P11 also submitted that budget formulation process at their school was participatory in nature and had this to say,

We then have our budget preparation, which will involve the School Development Committees, school management, teachers and the parents. We identify projects that we need at the school, and how much is involved and once that is identified, we can come up with a figure of fees to be paid to cater for those identified projects.

Findings of this study also revealed that the school finance committee sought submissions from teachers, school departments and other relevant parties when drafting the school budget. Participant P14 had this to say,

First is to make a compilation of what we need. We sit down in a meeting of course. We discuss first with the teachers, we agree on what they need to go to the SDC. We also agree on what we need, and we find quotations and then compare with the income that we have. We will finally sit down and say, we prioritize to say, for this term or this period, what we can manage is ABCD. We come up with a budget for the things that we need for a particular term... After we agree with the committee, we invite parents to a budget meeting, we present the budget, and they discuss it. They also make their contributions. At times we may remove x, y, z or even add though not much. After a day with the parents, then we send it to the Ministry for approval and then we invoice pupils the approved fees and levies per child.

Similarly, participant P17 submitted that that the school finance committee sought submissions from teachers, school departments and other relevant parties when drafting the school budget. Participant P17 had this to say,

When making a budget we have SDC committee and the admin staff, we have HODs they all get involved when making the school budget. The HODs discuss with their teachers and find out what is needed. Then the admin also does the same. We combine with what the SDC would have compiled like repairs, payment of ancillary staff... We meet up with the parents and discuss at the annual general meeting. We discuss and they give their ideas on what can be done for things to move forward. After that, it's taken to the District Office in Kwekwe... if the school wants an increment, the school applies seeking for permission from the authorities so that it's given the go ahead. If the authorities do not approve, then there is no increment. They are the ones to suggest how much should be the increment.

Participant P17 noted that the school presents its school budget in an annual general meeting. This contravenes policy, which requires a budget presentation a

year prior to the implementation of a budget. An annual general meeting focuses on the Chairman's report, School Head's report, presentation of audited financial statements, and election of new office bearers.

Participants in this study also revealed that the School Head prepared the budget with the assistance of the finance sub-committee. Participant P7 had this to say,

...The school admin in most cases makes a request and says we would want to do this project how do you see it?... we might come here and do meetings where we discuss projects that we and parents want. We ask finance committee to draw a budget and we discuss the budget in a parents meeting. Ministry approves our budget. We then collect the money.

13. Decentralisation of School Budget to Individual Departments

Respondents to close-ended questionnaires submitted that School budget allocations were decentralised to individual user departments. Participants during unstructured interviews also submitted that school budget allocations were decentralised to individual user departments. Participant P13 had this to say,

...Each department at the school is a cost centre therefore, they provide say for example agriculture they would provide their cropping program their requirements for example the projects they are running. Let's go to chemistry we look at chemicals for experiments things like that, all those come and each department provides each unit and costs.

Similarly, participant P10 and P16 submitted that individual departmental budgets were collated to come up a school budget and had this to say,

...The SDC is involved, in budgeting. It starts with the departments. They have 11 departments at Kudu high school and those departments come up with their departmental budgets, which are then taken to SDC, the full council meetings deliberate on those aspects then we come up with one budget and we present it to parents for approval. (P10)

Teachers are involved, the departmental heads they bring up their departmental requirements to the bursar... When we come up with the figures we do a built up type of budget we look at the requirements of the school we cost the requirements of the school then we divide by the number of our school children. We come up with the fees then we call the parents for a meeting then we discuss that with the parents. (P16)

Findings in this study also revealed that secondary schools in Kwekwe District were required to collect approved fees. Participant P8 for instance posited that,

...Parents adopt the figures. Mainly the budgets contribute towards the final fees for the school. Then the school would also make an application to the Provincial Education Secretary, Permanent Secretary through the Provincial Education Director for approval of the fees.

The findings showed that secondary schools in the selected district in Zimba-

bwe adhered to the requirements of the *Constitution of Zimbabwe Amendment (No. 20) Act (2013)* and *Statutory Instrument 144 of 2019* (Treasury instructions) which required inclusive participation by stakeholders in the budget formulation process. These findings were in line with *Yizengaw and Agegnehu's (2021)* arguments that it is always important for school stakeholders to be involved in preparing the budget because they are part of the system and share in the operation of the whole program.

14. Knowledge to Draw a School Budget

Secondary schools in the selected district were composed of members who on one hand had no expertise to draw a budget and others who on the other hand had expertise to draw a school budget. Respondents to close-ended questionnaires disagreed that they lacked knowledge on drawing a school budget. Qualitative findings from interviews with school officials also revealed that School Development Committees in the secondary schools were able to draw school budgets. Participant P1 had this to say,

...Budgets are easy to draw. You know SDCs, their duties are not to draw the budget. The budget is drawn by, like in a school, you go to different departments, you ask their needs, they give you their needs and you come up with a budget. Their duty is to come in and approve the budget... The budgets, I want to say they are really good because these are the same budgets, which are being used to increase their fees so they go through scrutiny from this office. We send them to Provincial Office, they go through the audit and their fees are passed based on those budgets... Therefore, on yearly basis we want all schools, whether you have changed or it's the same, but we want to have a budget in place.

Participant P3 also confirmed that school budgets were properly drawn. The only challenge was that schools did not follow their budgets.

They know how to budget. I don't want to lie. Some can draw up a budget correctly, but they don't follow their budget. That is the problem we are having in schools. They deviate from their budget... they know very well, that they are not supposed to deviate from the budget but they deviate. You go to a school where they purchase some of the items that are not in the budget, and you ask them why they bought these items that are not in the budget. And you don't get a satisfactory answer.

Participant P3's submissions concurred with quantitative findings from close ended questionnaires where respondents agreed that schools experienced unbudgeted expenditure. Quantitative findings from close ended questionnaires and qualitative findings from open ended interviews with school officials in Kwekwe District concurred with *Munge, Maina and Ngugi's (2016)* studies in Kenya. *Munge, Maina and Ngugi's (2016)* studies revealed that public secondary schools in Nakuru properly managed their budget without any external assistance.

However, some participants in open ended interviews argued that some members of School Development Committees lacked knowledge to draw school budg-

ets. Participant P11 argued that:

Most members of the SDC are not aware of their duties and obligations hence they don't take an active part in the formulation of the school budget.

This was also shared by Participant P8 who had this to say,

I strongly agree that most teachers together with the school development committee lack staff development in how the school budget is drawn, hence there is a need for both of us to be educated on how this process is being carried out.

These sentiments point to the fact that some School Development Committee members and teachers lack the knowledge to draw a school budget because of a lack of capacity building. This concurred to Robina, Benard and Jack's (2018) observations that newly appointed school heads in Kenya experienced school budget challenges because of among other reasons, inadequate financial skills among school officials responsible for financial management, and employment of unqualified accounts clerks in schools.

This shows that some schools in the selected district were knowledgeable about budget preparation while others were not. These findings concur with Yizengaw and Agegnehu (2021)'s findings in Ethiopia where they report that government schools performed better than private schools in budget preparation as they may have the technical skills and resources.

15. Factors Affecting Budget Preparation in Kwekwe at School Level in a Selected District in Zimbabwe

15.1. Interest in Drawing a School Budget

Respondents to close-ended questionnaires admitted that it was true to some extent that teachers lacked interest in drawing a school budget and that most members of the School Development Committee lacked interest in drawing a school budget. This agreed with internal auditors' reports which revealed that some schools operated without budgets to guide their operations. An audit on secondary F school had this to say,

There were no annual budgets for the years 2017 and 2018 to guide the operations of the school. The fees/levies collected at the school were last approved by the Ministry in the year 2011 as \$30.00 per child per term.

Similarly, the audit report on secondary school G indicated that,

The school did not have a School Services Fund Budget for 2020 to guide its operations as required by the provisions of Section 4.0 of the School Services Fund Manual.

15.2. Inflation

Respondents to close-ended questionnaires agreed that inflation was a challenge on school budgets. Participants in open-ended ended unstructured interviews submitted that inflation had a negative effect on their budget formulation and monitoring. Participant 1:

Budget controls are very difficult to adhere to during periods of economic con-

straints where values are always fluctuating and there is a need to protect the parent/ student from unaffordable fees (Participant 1).

Protection of the parent and child in terms of fees payments is in line with **Statutory Instrument 135 of 2019** which requires fees or levies charged to reflect the value of the service to the person paying for it and not a wider group of beneficiaries who contribute to the costs of the service. Participant 14 and Participant 11 had this to say in terms of the negative effects of inflation on school budgets,

School budgets are drawn but are difficult to follow to the dot due to the fact that revenue does not flow as expected. In the end, inflation hits hard (Participant 14).

We draw the budget, but the money is not enough. Parents delay in fees payments and prices go up before the school receives the money (Participant 11).

The above resonate with observations made by **Robina, Benard, and Jack (2018)** that newly appointed school heads in Kenya experienced school budget challenges emanating from among other things inflation and poor levy payment by parents.

15.3. Capacity Building

The study in the selected district in Zimbabwe revealed that School Development Committees that were able to draw school budgets had received capacity building. Participant P5 had this to say,

...As I said earlier on, we train them, they are trained in this area, and they are trained on how to draw the budget. Before it is acceptable by us here, they go through the Accountant, the Accountant scrutinises the budget to see to it that it is properly drawn. She is the one who makes recommendations on what needs to be corrected... school budgets are quite good.

15.4. Qualitative Findings Explaining Quantitative Findings

Responses to close-ended questionnaires revealed that teachers lacked interest and most members of the School Development Committees lacked interest in drawing a school budget. Participant 12 had this to say,

Teachers and some SDC members lack both interest and expertise as far as drawing of school budgets is concerned. There is however a School Development plan which takes into cognisance the requirements of the H.O.Ds and the SDC in its entirety... there is nothing that can be worth of saying in terms of decentralisation of school budget allocations to individual user departments since the amounts to be considered for budget are meagre hence the lack interest in this budgeting area by the stakeholders.

Participant 14 argued that School Development Committee members had interest in drawing the budget, but did not have the time to work with the school in drawing the budget.

Most members of the SDC have interest in drawing a school budget but find it difficult to attend such meeting due to commitment at their various workplaces. The SDC members tend to leave the work to the school management team, Head

and teachers.

Participant P9 argued that poor salaries and sweeping powers of the school head frustrated teachers and had this to say,

Teachers lack interest in drawing a school budget due to poor salaries they are being paid. ... The planning of the school budget is largely over ridden by the school finance manager so teachers are not to participate in planning for the budget because their input is not considered to a large extent.

The reasons for the lack of interest were that some teachers lacked interest to participate in budget formulation because of frustrations arising from lack of technical skills, resources, expertise, poor salaries, erosion of the value of money due to inflation and failure by some school administrators to consider teachers' input during budget formulation. Parent members of the SDC were reported to have no time to attend to budget formulations and budget management and therefore left the tasks to school heads and their teachers yet their inclusive participation in the budget process is key.

16. Conclusion

The study revealed that some secondary schools in the selected district in Zimbabwe had school officials who were knowledgeable of drawing School Development Plans and school budgets. This agrees with Munge, Maina and Ngugi's (2016) findings in Kenya that public secondary schools in Nakuru could properly manage their budgets. While some schools had School Development Plans and budgets, others did not. This indicated a lack of planning and financial management. Inflation, lack of interest, and lack of knowledge were identified as contributing factors. There was however evidence in schools that operated with school budgets that there was consultation with stakeholders, decentralisation of budget to individual departments, and attempts to manage school budgets effectively. Nevertheless, factors such as lack of interest, inadequate funds, sweeping powers of school heads, and lack of expertise hindered budget preparation.

17. Recommendation

To address the inadequacy of budgeting practices, there is a pressing need for universities, the Ministry of Primary and Secondary Education, and development partners to collaboratively provide regular capacity-building programmes for school administrators, accounts clerks with a recommended frequency of at least quarterly workshops and annual conferences focusing on topics such as budgeting principles, cashbook management, asset management, auditing, procurement, and financial reporting, as well as emerging trends and best practices in educational financial management. To effectively manage and improve budgeting practices, there is need to adopt gender responsive and gender sensitivity to foster inclusive participation.

Improved budgeting practices will enable schools to allocate resources more efficiently, leading to better learning outcomes and improved quality education.

Moreover, effective budgeting and financial management will create opportunities for schools to generate income and create jobs, contributing to economic growth and development. In the context of Education 5.0 which emphasises the need for education systems to be more adaptive, innovative and responsive to the needs of 21st Century skills, these recommendations will promote a culture of innovation and entrepreneurship in schools. The recommendations also enhance the use of technology in education and foster collaboration and partnership between schools, industry, and communities.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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