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FORMATIVE EVALUATION OF THE MONEY MANAGEMENT MODULE

A Report for the Management Training Advisor
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EXECUTIVE SUMMARY

The Educational, Policy, Management and Technology (EPMT) project embarked upon an important headteacher management training programme in 1991 to run over a five year period. The aim of the programme is to train all headteachers in the Kingdom of Swaziland school system. A national training needs assessment (TNA) identified various training needs among headteachers. These needs were grouped into four critical areas: Personnel Management, Organizational Management, Money Management and Instructional Leadership. A training syllabus was developed and approved by the Ministry of Education. The syllabus is based on a modular approach and training on the first module, which was on Money Management, commenced in November 1991.

A formative evaluation was conducted once training on the module began. The main thrust of the evaluation was to compare the performance of trained headteachers with that of untrained headteachers on money management practices.

The evaluation established that because of the training some headteachers were beginning to properly organize their financial records. Trained headteachers have a better appreciation for planning the future of their schools than untrained headteachers. Trained headteachers also valued budgeting for their schools whereas some untrained headteachers did not prepare school budgets. A beginning has been made. Monitoring and supervision are needed to sustain the training already given.

The evaluation also found that trained headteachers tended to be better organized than untrained headteachers. Trained headteachers were able to locate relevant financial documents while some untrained headteachers often could not remember where their documents were. Trained headteachers began to practice good record keeping after the training even though they were uncertain about how to utilize the vital information they had in their records. All headteachers were found to be in need of help with regards to using the Cash and Analysis Book, the majority being the untrained.

To improve the quality and impact of the headteacher management training programme and to ensure transfer of knowledge and skills, recommendations are made for past trainees and future training. Past trainees should be visited with a view to help them implement skills. For future training it is suggested that hands-on experience be emphasized in the training. Also follow-up sessions must be assured in the programme. It is further recommended that links be made between the institution providing in-service training and those that regulate school accounts.

INTRODUCTION

This is a report of a formative evaluation exercise undertaken for Headteacher Management Training programme. The purpose of the evaluation was to find out if the training conducted for about 200 hundred primary school headteachers from the four regions of the Kingdom of Swaziland was making a difference in their performance. The particular training referred to here was carried out in November 1991 with the evaluation happening four months later, namely, in April 1992. Details about the background of the headteacher management training and issues of how the evaluation was conceived and carried out are covered in subsequent sections of the report.

Suffice it to say that the training dealt with Money Management and was team taught by a group trainers with some in-put from officials from relevant government departments. The trainers who comprised veteran headteachers of secondary and high schools and school inspectors had all undergone an intensive Training of Trainers course prior to embarking on training their colleagues. The Money Management module was the first module in the first cycle of headteacher management training programme. All the participants (trainees) were heads of primary schools. The duration of the residential training was two weeks.

TERMS OF REFERENCE

The following terms of reference were used by the co-ordinator of the formative evaluation:

- . to collect background information from project files on current formative evaluation approaches specific

to training in money management.

- . to attend at least two days of the training sessions and observe training, trainees, module evaluation procedures, interview trainers about views on follow-up.
- . draw up a conceptual model for carrying out the Formative Evaluation.
- . perform a comparative study of the effect of training on headteacher performance regarding budgeting, handling and recording monies, keeping accounts and financial records to those who had not been trained.

ORGANIZATION OF REPORT

This report is divided into seven sections. The first section provides a brief background and justification for headteacher management training in Swaziland. This section refers to the general state of management in developing countries and focuses on Swaziland's schools. It further alludes to the reason why the Government of Swaziland (GOS) through its Ministry of Education (MOE) initiated the HeadTeacher Management Training Programme undertaken by the Educational, Policy, Management and Technology (EPMT) project.

The second section is a brief discussion of the rationale for the formative evaluation. This section gives an overview of evaluation and defines the different types of evaluation processes, with an emphasis on formative evaluation. It is in this section also where the importance of undertaking a formative evaluation in the HeadTeacher Management Training Programme is discussed.

The third section of the report covers the method of inquiry used during the evaluation exercise. This section discusses the sites selection, identification and training of data collectors as well as the data collection activity. Some weaknesses inherent in the methodology and ways of safe guarding against them thus ensuring validity of the data collected are briefly discussed.

The fourth section discusses how the data was analyzed. This section discusses how data was coded, stored and examined to identify major categories pertinent to money management. The analysis sought to compare the performance of headteachers trained in school management and those who were untrained.

The fifth section discusses the major findings of the formative evaluation study. The results reported in this section are deliberately confined to those issues directly related to money management. Other significant findings which though important in school management but are not strictly related to money management are discussed in the sixth section as general issues.

The seventh and final section concludes the report and offers some recommendations. The aim of the recommendations is to give the staff and institution charged with executing the rest of the remaining training cycles of the Headteacher Management Training programme ideas that can be implemented to improve the programme.

BACKGROUND AND JUSTIFICATION

The need for competent managers in developing countries has long been realized (Kiggundu 1990) Swaziland like other developing countries has a dire need for competent and capable managers in both the private and public sector and this need has been extensively documented and commented upon (Shields et al: 1986; NASPAA; 1985; Gule, 1991). Schools like other public organizations suffer from poor management. Consequently, there has been an outcry at different levels of the Swazi society at the manner in which schools are run particularly the way in which finances are managed and accounted for.¹

The task of managing an organization is a demanding one requiring knowledge, skills and proper attitudes. In a developing country the task is further compounded by lack of adequate training, poor supervision, inadequate infrastructure support and poor incentives. While managers are expected to be effective and efficient in running their organizations, quite often they lack the basic training necessary to even begin to be effective managers. This lack of basic managerial skills results in a vicious circle in which the managers who are blamed for poor management practices and misuse of resources entrusted in their care try harder only to dismally fail and still incur blame.

¹. Articles and letters to the Editor about shoddy management in the schools increasingly appeared in the Times of Swaziland newspaper between 1989 - 1992.

Headteachers like managers in other organizations in Swaziland are handicapped by lack of managerial capability. This problem is exacerbated by the tendency for the educational authorities to catapult, overnight, a teacher into a leadership role without adequate preparation and proper induction.[‡] Furthermore, in addition to being managers of their schools, most headteachers have to provide instruction to pupils. Consequently, they tend to spread their time rather too thinly across a number of activities. The result is that where they are expected to exercise proper supervision of staff and students and maintain proper managerial records, which invariably include proper financial management and accounting they are found to be wanting.

Besides, managerial responsibility in a modern Swaziland demands versatility on the part of the manager. The personnel being managed is enlightened and expects a lot from the manager, yet the organizational and environmental constraints may be prohibitive. Kerrigan and Luke (1977) make an incisive and poignant observation about managing in a developing country when they say "management has to be exercised in environments that are dynamic and uncertain". This, therefore, requires more than basic knowledge of the traditional functions of management (Drucker, 1973). Headteachers, as school managers, must be grounded on their basic functions as well as be able to study situations and adapt their management styles thus avoid being rendered impotent in the face of a dynamic environment.

[‡]. Headteachers expressed frustration about this practice during the data collection in April 1992.

To increase the headteachers managerial capacity and to equip them with essential and appropriate managerial skills, the MOE in 1991 launched a systematic headteacher management training programme. The syllabus for the training programme was based on a country-wide headteacher training needs assessment (TNA) exercise. This TNA confirmed the paucity of managerial ability among headteachers in Swaziland at both primary and secondary school levels. The TNA and the resultant Headteacher Management Training programme was executed through the Educational, Policy, Management and Technology (EPMT) Project funded by the United States Agency for International Development (USAID).

The TNA revealed that heads of schools desperately needed managerial training in four areas, namely, personnel management, organizational management, money management and instructional leadership (shortened to POMI).³ The consequent training which has been arranged in cycles to run over a four to five year period (with cycles two to five run by the In-service Education and Training Unit of the MOE) is primarily aimed at increasing headteacher capability in the four major areas.

Management training does indeed have the potential to redress real needs and increase managerial capacity of head teachers

³. Background to the Educational, Policy, Management and Technology project national Training Needs Assessment is given by H. M. Bergsma in paper entitled "Design and Implementation Of A Training Needs Assessment For Head Teachers Management Training Program In Swaziland" presented during the BOLESWA Educational Research Symposium, University of Swaziland, Kwaluseni, July/August 1991.

provided it is properly structured and delivered.⁴ Equally pertinent to programme structure and delivery is ensuring that proper arrangements are made for appropriate transfer of learning from the training environment to the workplace.

The EMPT Headteacher Management Training programme structure is undoubtedly based on the expressed needs of headteachers in Swaziland as derived from the national TNA exercise. As already stated the syllabus and modules were designed with the express purpose of equipping heads of schools with basic requisite skills in the four areas, namely, POMI. The extent to which trainers were able to deliver the modules and facilitate transfer of learning was assessed separately for each individual area. Later in this report an evaluation of the Money Management module is made as stated earlier.

PURPOSE OF FORMATIVE EVALUATION STUDY

There are two common stages of an evaluation: formative evaluation and summative evaluation. Worthen and Sanders (1973) point out that the primary purpose of any evaluation is to make judgment about the value of an activity. Weiss (1972) also points out that the purpose of an evaluation is usual to find out "which program works and which do not" and to indicate which direction programme implementers should follow. The ability of

⁴. A strong but general argument about the efficacy of management training is made by Roger Bennet in an article entitled "Management Education for Real" in Andrew Kakabadise and Mukhi Sureshi (1984) The Future of Management Education (New York: Nichols Publishing Company) pp.218-232.

an evaluation exercise to provide a definitive answer largely depends on the nature, size and time spent analyzing the activity in question. An evaluation exercise hastily executed may not shed enough light about the impact and direction the activity in question. The objectives of an evaluation must be explicit and its execution must be carefully planned.

Evaluation has been defined as:

the systematic collection of information about activities, characteristics, and outcomes of programs for use by specific people to reduce uncertainties, improve effectiveness, and make decisions with regard to what those programs are doing and affecting (Patton: 1986:14).

Formative evaluation, like other kinds of evaluation, is primarily undertaken with the purpose of finding out how a programme or a component of a programme is working. Patton (1980) says:

Formative evaluations are conducted for the purpose of improving programs in contrast to those evaluations which are done for the purpose of making basic decisions about whether or not the program is effective, and whether or not the program should be continued or terminated (Patton: 1980:71).

Thus a formative evaluation seeks to isolate programme strengths and weaknesses with the view to find ways to reduce the

weaknesses.

This formative evaluation was undertaken to establish whether or not there was a difference in the performance of headteachers trained in POMI and those who have not been trained. In essence the key questions that the evaluation sought to answer were:

1. was the training delivered professionally?
2. were the learning objectives met?
3. was the original training need met?
4. was the training valuable?
5. were acquired knowledge and skills being applied?

METHOD OF INQUIRY

The approach used in this evaluation was multifaceted. As a first step the principal co-ordinator of the evaluation began by reviewing documents including the national Training Needs Assessment report and those documents specifically dealing with the Money Management module for headteacher training. This was followed by observation of actual training in which different trainers delivered different topics in Money Management.

An interview check list was then developed in consultation with the EPMT Management Advisor and officials at the Ministries of Education (School Accounts section) and Finance (School Accounts Auditing section). In fact, in preparing the interview checklist the School Accounting Regulations 1992 and Money Management and Budget modules were thoroughly reviewed. The interview

instrument was, however, not pilot tested.

Respondents and Interviewers Selection

The main informants in the evaluation were 20 trained headteachers selected from a sample of 200 trained headteachers, and 20 untrained headteachers selected from a sample of more than 300 untrained headteachers. Five trained and five untrained headteachers were picked from each of the four regions. The trained headteachers were randomly picked. The untrained headteachers though randomly selected, their schools had to be in proximity with those of trained headteachers to be included in the evaluation. This was done to ensure short distances between trained and untrained headteachers. Headteachers were informed in advance about the evaluation by the co-ordinator and by their REO's.

The interviews for the evaluation were carried out by a team of eight (8) data collectors who worked in teams of two per region. The interviewers were selected on the basis of their understanding of and experience in the educational system in Swaziland. All the members of the data collecting team had experience with working with teachers either as inspectors or in-service trainers. Some in the team had been involved in the TNA activity which resulted in the Headteacher Management Training programme.

The interviewers once selected, attended a one-day training

session. During the training session the evaluation co-ordinator went over the interview instrument in detail and sensitized the interviewers about the interview process and explored with them ways to handle different kinds of situations that could arise during an interview. Interviewers were also appraised about what the training had covered and were given a copy of the training handbook to go through so as to gain familiarity with what was taught.

Design of Study

The evaluation study sought to compare the performance of 20 trained and 20 untrained headteachers. This was done by asking the same questions from both trained and untrained headteachers. Thus the interviewers used the same interview instrument. Interviewers were under instruction to interview a trained headteacher and then an untrained headteacher or vice versa.

Suffice it to say that there are different designs for evaluating training impact. Both quantitative and qualitative approaches are sometimes used to collect evaluative data. In this formative evaluation, a deliberate decision was made to assess the impact of the Money Management module using as a point of departure the TNA results. Since the evaluation was only one part of a larger training programme, the co-ordinator decided not to strictly follow conventional evaluation designs (Schuler, 1987). However, an effort was made to reduce any inequalities in the two types of respondents, namely, trained and untrained headteachers. For

instance, a trained headteacher in a rural school was paired with an untrained headteacher within the same rural area.

Data Collection

The data collection exercise took place on April 13 to 16, 1992 in all four regions of the country. A pair of schools had to be visited on April 21, 1992 in the Shiselweni region. The data collecting teams were under pressure to complete the exercise within these dates because schools were due to go on an early recess for the first term by April 17, 1992. A few schools closed on the scheduled date at the end of April. However, this is an ideal time to visit the schools since headteachers by then were less busy and would have prepared their financial records for the term.

The data were collected using an interview checklist as a guide. The interview checklist included closed and open questions (see Appendix I). Where the a respondent's answer was affirmative, the interviewers asked for the money management documents in question to peruse through and check to confirm or disconfirm a headteacher's response. This was followed by relevant probing questions to seek further clarification and draw examples from the headteacher. If the headteachers response was negative, relevant probing questions were still asked aimed at soliciting more information.

Again, the same interview checklist was used for untrained

headteachers. The steps described in the preceding paragraph were followed even with untrained headteachers. The interviewers asked the questions and sought evidence from the headteacher to substantiate his/her response. Relevant probing questions were asked.

Where possible copies of documents regarding money management procedures and record keeping were obtained for careful analysis by the evaluation co-ordinator. In all instances, the data collecting teams took copious notes during the interviews. The teams also conducted informal observations of the state of the headteacher's office or working space and the general state of the school premises. Brief written notes were made about these observations. At the end of each interview the interviewers took time to exchange notes and write an overview of what they had heard and seen. These notes were turned in with the rest of the documents on each school visited.

DATA ANALYSIS

In data collection and analysis there is always the danger of bias and error. To reiterate, in order to guard against bias and erroneous findings during the data collection interviewers were trained and then strongly cautioned to ask the correct questions and to be consistent. During the data analysis extreme care was taken when reading, coding and analyzing the answers and documents from each school.

The responses by headteachers to the checklist were all carefully coded and analyzed. Documents and interview teams' summaries were also carefully read and analyzed. This resulted in a number of categories vital to money management being identified. These were: goal setting, budgeting, teacher involvement, cash management procedures and processes, records, auditing, safety, role of the community and school committee, and headteacher needs.

Data from each school was stored separately in manila folders. The data was internally analyzed and then a cross analysis was conducted. An internal analysis involved closely analyzing data from headteachers within a region. For instance, trained teachers from Lubombo region were compared with each other before a comparison was made with trained headteachers in other regions. A similar comparison was conducted for untrained teachers.

MAJOR FINDINGS

These findings should be understood in the light of the TNA and the resultant training. Certainly, those headteachers who have not yet undergone training (untrained headteachers) should normally not be expected to have needs very different from those identified when the TNA was conducted in 1990. With respect to those headteachers who have undergone training (trained headteachers) it would be noteworthy to keep in mind the objectives of the Money Management module whose impact was being evaluated in their case. To both groups (trained and untrained

headteachers) what is fundamental are the main functions of headteachers in primary schools in Swaziland. According to the Headteacher Management Training syllabus, the main functions of headteachers of primary schools in so far as money management is concerned are:

- . handling and accounting for funds and cash
- . budgeting for school programmes
- . preparing financial audits per Government regulations

The formative evaluation major thrust was, inter alia, to assess how headteachers carry out these functions whether they were trained or not trained. The formative evaluation results revealed that headteachers, as managers of schools, make decisions that impact on how resources (human and non-human) available in the school are utilised. Thus the major categories that emerged in the data analysis which have direct impact on school financial management were the following:

1. School Goal Setting
2. School Budgeting
3. Teacher Involvement
4. Money Management Practices
5. Financial Audits
6. Significant Issues in Money Management

School Goal Setting

The headteacher whether trained or untrained was found to be instrumental in charting the direction of the school by either

setting goals or influencing the School Committee to set goals for the school. In all schools headteachers were aware of this role but with different levels of success. Among trained headteachers, 55% (11) indicated that they had discussed goals for their schools with their teachers and School Committees. Of these, 30% (3) had actually had their goals written or minuted in the School Committee Minutes Book. The region with the highest number of headteachers who had discussed and recorded their school goals was Shiselweni. In this region 100% of the trained headteachers realized the importance of goal setting in money management. Manzini with 20% of the trained headteachers reporting setting and recording school goals had the lowest number.

On the other hand, less than 50% (10) of the untrained headteachers reported having set goals for their schools. Of the 20 untrained headteachers, at least 30% (6) had written or recorded goals. The untrained headteachers acknowledged the importance of having school goals, but their lack of knowledge and strategies about how to effectively work with their School Committees resulted in failure to push for such goals. Therefore, the common cry among untrained headteachers was that the School Committee had too much control over what went on in the school.

Both trained and untrained headteachers who had set goals, identified their goals as having to do with expanding school physical resources, increased enrolments and improved school

performance. However, trained headteachers, in addition to these common goals, were very clear and emphatic about how they would improve the overall performance of their schools; pointing out their roles as instructional leaders. The manner in which these headteachers discussed this matter certainly indicated that they had been influenced by being exposed to training. For instance, the following comment was often heard from trained headteachers:

I did not realize how important this thing is. I will plan school goals with the teachers and then discuss them with the School Committee. The REO will also get these goals. I have been busy since I returned from the course I have not been able to do what I want to do (Trained Headteacher: Shiselweni).

Thus, it can be deduced that trained headteachers had been sensitized by the training about the role and the need to take the initiative in setting school goals. The majority of the untrained headteachers were not quite aware of the importance of goal setting and easily became impotent and despondent if the School Committee opposed what they wanted to accomplish.

School Budgeting

School Budgeting is related to goal setting and is critical to money management in the school. It was found that 80% of the trained headteachers did prepare a school budget. The rest of the trained headteachers had some budget though in some cases the budget was not properly written. All trained headteachers

understood the importance of having a budget and linking that budget to the set school goals. In Hhohho, Lubombo and Shiselweni regions at least 80% of the trained headteachers reported and/or produced a written budget. Manzini was the only region where less than 50% of the trained headteachers reported and/or had a prepared budget.

Nevertheless, it must be noted that there is disparity between the performance of Manzini during the-end-of session in class evaluation and performance in the field. For instance, Manzini had the highest mean scores in Money Management (with 69% for the first week and 76% for the second week). The discrepancy between what happened during the training and what was found to be the case in the field, may speak to a need to standardize the grading, or it may simply indicate that the trained headteachers who were visited were those who did not score well or were in need of remediation. In any case the variance in performance during the training and the field of work is cause for concern and deserves further investigation.

The untrained headteachers fared very badly in this area. In fact 70% reported that they did not take time to prepare their school budgets. The implications for this for fiscal or money management are serious. Budgeting is the prime activity necessary for managing money. A rather chaotic state would exist without proper budgeting - because headteachers would simply spend "as they please".

The method used by untrained headteachers to meet the day to day needs of the school can best be described as "random budgeting". That is, most untrained headteachers did not plan how they will acquire and spend the financial resources of the school. The acquisition of funds is, of course, somewhat guaranteed as children have to pay school fees. But the manner in which funds were expended in schools headed by untrained headteachers was found to be haphazard and totally unsatisfactory. The following comments aptly capture the sentiments expressed by several untrained headteachers:

I budget as I spend. When I have to buy books or other things then I sit down and do my planning for that shopping trip (Untrained Headteacher:Manzini).

In fact, there were some among these headteachers who did not see the need to budget or to have a school budget.

At least 60% of the untrained headteachers relied upon classroom teachers to prepare lists of what the school should purchase on a week by week, or month by month basis or in some instances on a termly basis. Unfortunately, these teacher-initiated lists were not co-ordinated or consolidated in any way. It is significant to note that 70% (14) of the untrained headteachers were operating without a prepared budget at the end of the first term of the school year. It should also be noted that the headteacher could still veto or alter the teacher-prepared lists items. Consequently, the failure by headteachers to have an annual school budget tended to frustrate and strain headteacher -

teacher relationships, headteacher - School Committee relationships and headteacher to the Ministry of Education.

Teacher Involvement

The Money Management module emphasizes a leadership style that is democratic or participative⁵. In performing their duties as school chief accountants or financial managers, headteachers are expected to mobilize teachers (in some instances, community members through such mechanisms as School Committees) in the acquisition and utilization of the their schools' resources. As evident in school budgeting, trained and to some extent untrained headteachers involved teachers in some aspects of money management. The evaluation sought to establish if such teacher involvement was a liability or an asset.

Among the trained headteachers, 100% reported involving their teachers in some decision making mainly having to do with utilization of resources in the classroom. Teachers were also involved in the collection of funds particularly at the beginning of the year. However, 40% of these trained headteachers reported that they did not allow their teachers to directly handle school money in any way. Those who used teachers in this fashion reported that delegating such tasks to the class teachers was help to parents who no longer had to make several trips to school until they found the headteacher to receive the money. It had

⁵. This is alluded to in Handout 1d. of the modules Handbook.

also freed them to do other things. Though these headteachers could not say to what extent this was a result of being trained, more than 50% felt the training had encouraged them to seek ways to utilize their staffs in their general management of their schools.

Class teacher involvement in 60% of the schools managed by untrained headteachers was limited to routine tasks like supervising pupils in different extra-mural activities. A total of 40% of the untrained headteachers reported that they never allowed their teachers to handle school funds or cash at any time. Even at times when payment of fees was at peak level, such were made directly to the headteacher and very rarely to the deputy headteacher. The headteachers who strictly controlled receipt of school fees, argued that they did not want any one else to handle money or determine how much was used because in the end they were the only ones who had to suffer if auditors found discrepancies in the school accounts.

This state of affairs does not augur well for headteacher-staff relationships. In schools where this is the case, it can be expected that teachers would not regard themselves as having any responsibility for contributing towards good money management. Also teachers in these schools may not have an appreciation for the need to efficiently use available resources because they may have no knowledge of the income and expenditure of the school.

Money Management Practices

There were four major categories that were closely evaluated with the aim of establishing and gaining insight into how headteachers manage finances in the schools. These were:

- . banking procedures
- . cash and analysis book: entries and preparation
- . reconciliation of books of accounts
- . petty cash accounting

Banking Procedures

It was found that 65% of the trained headteachers operated current accounts. One headteacher reported that she had opened a current after learning about the advantages of such an account during the training. Otherwise current accounts were being operated even before training. The headteachers reported that they visited the bank as many times as they had to make deposits or withdrawals for purchases. For instance, some trained headteachers had made as many as 10 trips to the bank in the first term of the school year. In some cases a trip was two hours each way which meant a considerable amount of the headteachers' time was spent travelling. It was evident that in some instances the numerous trips to the bank were a result of failure to plan. Those trained headteachers who had prepared school budgets and followed them made infrequent trips to the bank and shopping centres.

What is of significance though is that 50% of trained headteachers had embarked upon meticulous record keeping. This newly found vigour to maintain proper bank transactions records can be attributed to the training. Headteachers stated that they were now aware of the need to keep proper records. The 50% of trained headteachers kept good records of bank transactions which included school receipt books, files of deposit slips and used cheques. However, the trained headteachers failed to use the information and other financial documents they had, to keep their bank books up-to-date. In fact, less than 50% of trained headteachers were able to tell how much cash in hand was available despite having these records. A common excuse given for this was inadequate time to reconcile and balance the books.

Untrained headteachers performance in banking procedures was dismal. While 66% of these headteachers operated current accounts, none of them kept proper records. Therefore, they had serious problems locating where the different financial records were when asked to produce them during an interview. A total of 66% could not tell how much was available in the bank. With respect to writing cheques, it was found that 75% of untrained headteachers had incorrectly completed the cheque stubs. For instance, the date would not be reflected, the purpose for cashing a cheque was not stated, the payee was not be mentioned, the balance was not calculated. Quite often a cheque was improperly cancelled or left uncanceled even though there was no longer any intention to use it.

Those untrained headteachers who operated without a school budget, were found to spend as much time as their trained counterparts making unscheduled trips to the bank and shopping centres. However, in the absence of good record keeping among untrained headteachers, most of them (65%) could not account for these trips except referring to the logbook. The logbook though a useful document, would only indicate the date and destination and not the reason(s) for a trip or how much money was used and for what purpose.

Cash and Analysis Book

The Cash and Analysis Book is indispensable for proper money management in the school. As matter of fact quite a great deal of time (4.5 hours) during the training was spent on the Cash and Analysis Book.⁵ Among trained headteachers it was found that 15% did not keep the Cash and Analysis Book. These headteachers were using ordinary exercise books to simply record the number of pupils in the school and the school funds they had paid per school item, such as sports, books and school fees. The 85% that had the Cash and Analysis Book were also not all using it as an analysis book. They were using it largely as a record book too in which they alphabetically recorded the pupils, indicated fees paid, and specified areas to which those fees had been allocated.

The only columns completed in these Cash and Analysis Books were the entry or income columns. The expenditure side of the books

Modules 5 -7 cover aspects of the Cash and Analysis Book.

were found blank in all but 6 (30%) of the schools managed by trained headteachers. The headteachers were aware that they were not doing all that they were supposed to do and learned during the training. Headteachers certainly had difficulty completing the Cash and Analysis Book. While trained headteachers were aware that in order to properly complete the Cash and Analysis Book they needed to set aside time, only 40% reported doing so and still they were unable to do it right.

Among untrained headteachers, 25% did not keep the Cash and Analysis Book. They used ordinary exercise books to record the pupils' payments. Of the 15 (75%) of the untrained headteachers that had the Cash and Analysis Books, 11 had not properly completed them, and 4 had Cash and Analysis Books that were completely blank. The 61% that had attempted to complete the books indicated that they had not set aside time for preparing the Cash and Analysis Book.

Petty Cash Accounting

Accounting for petty cash is a necessary exercise for a headteacher and most of them admitted that petty cash float is essential for meeting incidental expenses. However, petty cash is problematic for headteachers because they fail to properly account for how they have used it. During the evaluation it was established that some headteachers have resorted to not keeping any petty cash. Two reasons were advanced for this. The primary reason was that it was hard to account for. A secondary reason

given was that schools were not very secure.

For instance, 30% of the trained headteachers reported that they no longer dealt with petty cash. To meet incidental expenses they used their own money and then reimbursed themselves from the school fees. Among trained headteachers the 70% who still kept petty cash, the amount of cash they had ranged from E20 to E600. The average amount of petty cash was E200. Amazingly, 50% of these headteachers maintained that they did not know the MOE's maximum amount of E500 on petty cash. Overwhelmingly, lack of the minimum security measures was cited as the major reason why small amounts of petty cash were being kept. However, trained headteachers had begun maintaining very good records such as petty cash vouchers and receipts showing how funds were being used. Still, information on petty cash was not recorded in the Cash and Analysis Book.

There were 55% of untrained headteachers who did not maintain any petty cash float. Those who kept petty cash (45%) had small amounts ranging from E50 to E250, the average being E200. Though none of these headteachers kept an amount exceeding the MOE limit, 75% of them were unaware that there was a regulation on the amount of petty cash they could keep. The record keeping with respect to petty cash accounting among untrained headteachers was less than impressive. For instance, 65% did not keep voucher/receipt files, consequently, they could not give a proper accounting of petty cash.

Record Keeping

School record keeping is an important aspect of money management as it has been already mentioned. Availability of proper records does not only facilitate the preparation of annual financial reports, it also greatly enhances budgeting. Headteachers who maintain all the essential records are most likely to be prepared to face Government school auditors without any fear. Record keeping was given attention during the training.

The evaluation sought to find out whether or not headteachers were keeping records, what type of records they kept, the state of those records and their usefulness in money management in their schools. Good record keeping can assist a headteacher in his/her planning, budgeting, receipt of school fees as well as keeping track on who is or is not being payed among the staff.

The headteacher management training syllabus assumes that headteachers keep the following records: pupil record cards, Cash and Analysis Book, petty cash vouchers, bank statements, accounts books (cheque book cheque book stubs and/or savings book, stock book or inventory book and Teachers' Salary Register. The same records are emphasized in the School Accounting Regulations book. The Cash and Analysis Book, bank statements, accounts books and petty cash vouchers/receipts have been discussed.

Both trained and untrained headteachers did not perform well on the maintenance of pupil cards, Teachers' Salary Register and

stock book. For example, 30% of trained headteachers did not have the Teachers' Salary Register, nor did they have a stock book nor did they use the pupil record cards which are supplied by the MOE. The main excuse given for not keeping the pupil record cards and Teachers' Salary Register was that these had not been supplied by the Regional Education Officers in the respective regions. This may indicate a need in the way Inspectors visit schools, the way they interact with headteachers, the frequency of their visits and the responsiveness of the REO's to school and headteachers needs. To be effective headteachers need an effective infrastructure to support them. The mid-management systems of monitoring and supervising in the MOE may need to be seriously looked at.

With regards to the stock book, it was found that 70% of trained headteachers had partially complete stock books which were not up-to-date. These headteachers, however, acknowledged that they were aware of the importance of keeping such records particularly because of the high rate of thefts of school property.

On the other hand, the number of untrained headteachers who failed to keep the official Teacher Salary Register was 30%, similar to that of trained headteachers. The same excuses were made for not having these records. Only 25% of untrained headteachers had something resembling a stock book and even then the information contained was incomplete. The rest did not have any record of property and equipment in the school. With regards to pupil record cards, 65% of untrained headteachers were not

using them either because they were not available in their region or because they did not know how to complete them.

Financial Audits

This is an area which is outside the scope of the headteacher. The headteacher is the subject of a financial audit. However, the evaluation sought to find out if and how headteachers prepared for being audited. It also sought to establish if headteachers knew what was expected by auditors. In any case, headteachers need to review their financial management when preparing annual financial reports for parents and NOE. Therefore, it is to their advantage to gain knowledge and skills about on how to prepare for external auditors. During training time was spent on auditing school accounts.

It was found that among trained headteachers, 10% had no experience preparing a financial report. The majority (90%) of the trained headteachers had prepared financial statements while in headship and reported gaining from the training session on auditing. As a result of the training, 75% (15) of the trained headteachers reported that they felt confident and ready to face auditors. The rest were still not too sure about what the audit requirements were. Their uncertainty may seem to suggest that the training had little impact, it is seems reasonable to believe that their fear was largely due to the fact that they had not been visited by auditors before.

Among untrained headteachers, also 10% reported that they had not prepared any annual financial reports before. In some instances where produced, it was usually prepared by the treasurer of the School Committee. About half (50%) of the untrained headteachers reported that they were not sure of what auditors wanted. Only 40% felt they would be in a position to show their books of accounts to auditors with confidence. There were 15% of untrained headteachers who reported being visited by auditors between 1989 and 1992.

GENERAL ISSUES ON MONEY MANAGEMENT

The evaluation revealed that both trained and untrained headteachers expressed grave reservations about handling cash in the light of the apparent escalation of lawlessness and criminal activity in the country. Some headteachers reported having to seek assistance from the Royal Swaziland Police to provide security during collection of school fees on the first day of school year and then escort them to the bank. All the headteachers made a strong plea for the MOE to hire bursars. Their major argument was that since they also had to teach, they did not have enough time to do all the paperwork necessary in money management. This points to the importance of explicitly demonstrating the role of the headteacher in money management even if he/she does not actually handle cash. Money management is more than counting hard cash and heads of schools must be made aware of that fact.

Certainly, the lack of basic storage facilities such as lockable steel cabinets and proper stationery for filing in the majority of the schools seem to discourage proper record keeping. Of course there were some among the trained headteachers who against all odds were beginning to keep good records. However, even these headteachers suffered from poor time management and let the paper work accumulate to frightening levels.

A significant number of headteachers, trained or untrained, felt that the system did not prepare them for headship. They felt that as result of being ill-prepared to be headteachers they found that they were swamped by work and in the end could not do any of their tasks satisfactorily including money management. Those headteachers who had been visited by auditors noted that auditors were rarely helpful because they came with the attitude that the headteacher knew what was required when the opposite was true. Furthermore, the auditors' reports at the end of the exercise was not useful since it was too technical. It was alleged that auditors did not take time to show headteachers how to make the correct entries in the Cash and Analysis Book. Both trained and untrained headteachers wanted hands-on training at their schools on managing school accounts.

Trained headteachers appreciated the training in money management. The untrained headteachers, who had gathered information from press reports and from their colleagues about the EPMT headteacher management training, were desirous for their turn to go for training. Most untrained headteachers realized

their need for training in money management.

CONCLUSION AND RECOMMENDATIONS

The evaluation addressed the critical aspects of money management which were covered during the training. The formative evaluation report has identified how these critical areas are handled by both trained and untrained headteachers. The prevalent practices in money management in Swaziland's primary schools in particular, were found to be highly unsatisfactory. However, the training offered through the EPMT project was making a positive difference slight though it seemed to be. Even though trained headteachers performance was far from excelling, there was a marked difference between them and the untrained headteachers.

Certainly, there was evidence that trained headteachers had gained new knowledge about how to better manage school money. Nonetheless, there was a clear gap between knowing and applying such knowledge. There was a desire and intention on the part of trained headteachers to apply the skills and knowledge they had gained. The observed slow start in implementing all that they learned could have been a result of the time lapsed between the end of the training and the evaluation. The headteachers may not have had enough time to change their practices.

The evaluation findings lead to the following recommendations which are proposed to assist the people charged with training headteachers. Of immediate importance is helping headteachers

who have gone through the first cycle of training to correctly practice what they learned. Implementation of future training cycles was given due consideration in these recommendations.

Recommendations for Past Trainees

1. That there should be planned follow-up sessions with all the trained headteachers to find out how they are doing. These follow-up sessions could be conducted by Inspectors, Regional Education Officers or the In-service Education and Training Unit. These follow-up sessions should be designed to be diagnostic and remedial in nature.

For example, the In-Service Education and Training Unit (INSET) could be assigned to visit 25 trained headteachers in each region annually. Lecturers could spend a day in such schools and using a supervision approach help advise and encourage trained headteachers. Inspectors could visit the other 25 trained headteachers per region annually doing the same.

2. That trained headteachers should have access to technicians in the Ministries of Education and Finance responsible for School Accounts to consult them for advice and assistance when necessary. The MOE should ensure that all necessary materials, documents, record books are in the of all headteachers.
3. That headteachers be encouraged to network and exchange information, skills and strategies used to efficiently manage

money in their areas.

4. That headteachers be supplied with the necessary support materials necessary for proper money management from the MOE thus enhancing application of acquired skills and knowledge.
5. That as part of the follow-up headteachers be assisted in general office organization and personal time management in order to begin to rectify money management practices instead of procrastinating. Inspectors should visit all schools and use the visits to trouble shoot for problems in money management. This may require that all Inspectors themselves should be brought up-to-date with the Management Training Course.

Recommendations for future Training

1. That the training should be staggered with a break in the middle to allow trainees to return to their schools and work on their money management records which they should then bring to the during the second part of the training.
2. That hands-on experience should be an integral part of the training to enhance skill development in trainees and ensure transferability of learning. Hands-on experience would be facilitated by implementation of the first recommendation.
3. That there should be links or collaboration between the In-Service Education and Training Unit and School Accounts section of MOE and School Auditing Section of the Ministry of Finance in order to exchange pertinent information and facilitate the proper training of headteachers.

4. That auditors of schools be encouraged to perceive their role different: to combine regulation and advising.
5. That trainees should prepare action plans at the end of the training with specific deadlines which can be used during follow-up sessions by the Inspectors.
6. That auditors and Inspectors should be provided the Money Management Training modules to review. Also, this Formative Evaluation Report should be made available to all REO's, Inspectors and Auditors, and a follow-up meeting held to discuss ways to help headteachers to comply with MOE Regulations and assist Inspectors to better monitor what is happening in money management in the schools.

Training without follow-up will be of minimum effect in the school system. The MOE must become keenly aware of the results of this evaluation.

7. That, because headteachers had difficulty completing the Cash and Analysis Book, more time be given during the two weeks of training to practical work in class. There has to be a reduction of theoretical training and an increase in practical skill training. This means that trainers should lecture less and give more individual and group exercises.

APPENDIX I

EDUCATIONAL POLICY, MANAGEMENT AND TECHNOLOGY PROJECT

FORMATIVE EVALUATION TRAINING PLANMONEY MANAGEMENT MODULE:DATA COLLECTION CHECKLIST

NAME OF SCHOOL:DATE:.....

NOTE TO INTERVIEWER: Ask the following questions and mark YES or NO. Use the guide points indicated below each question to probe for more specific information. Exercise care, caution and courtesy as you probe. For every YES response ask for TANGIBLE EVIDENCE or SUPPORT for such an answer. For every NO ask why.

A. GOALS

1. Do you have any written goals set for your school? YES NO

a. why did you develop these goals?

-expectations

b. how were the goals developed?

- who was involved?

- why were these people involved?

c. how do you propose to meet these goals?

- use of finances

- source(s) of money

- accounting for such money

B. BUDGET

2. Do you have a copy of the School Budget? YES NO

- purpose of budget

- items included in budget

a. how did you prepare the budget

- people involved

- time of preparation
- process of approval

C. ENROLMENT RECORDS

- | | | |
|--|-----|----|
| 3. Do you have up-to-date enrolment records? | YES | NO |
| - current enrolment (register) | | |
| 4. Does the school maintain Pupil Record Cards? | YES | NO |
| - content of cards | | |
| 5. Do you have an up-to-date record about the fees charged per pupil by grade in 1992? | YES | NO |
| - note breakdown of fees | | |
| - compare to budget items | | |
| 6. Do you have a projected enrolment figure for 1993? | YES | NO |
| - link with goals | | |
| - link with budget | | |

D. TEACHER RECORDS AND INVOLVEMENT

- | | | |
|---|-----|----|
| 7. Do you keep a Teachers Salary Register? | YES | NO |
| - up-to-date | | |
| - number of teachers | | |
| - use of Teacher Register | | |
| 8. Do teachers pay rent in this school? | YES | NO |
| - to whom | | |
| - loan from school (records if any) | | |
| - accounting involved | | |
| 9. Do you involve any teachers in handling money? | YES | NO |
| - who - when | | |
| - how - why | | |

- what has been the outcome

E. BANKING PROCEDURE

10. Do you have a banking account for the school YES NO
- type of account(s)
 - signatories (are they Minuted?)
 - frequency of deposits & withdrawals
 - cheque stubs / deposit slips
 - end-of-month bank statements (filed?)

F. ANALYSIS CASH BOOK

11. Do you have an Analysis Cash Book? YES NO
- is it up-to-date
 - items in book
 - reconciliation with Bank Statement YES NO
12. Do you have fixed times when you prepare the Analysis Cash Book? YES NO

G. MANAGEMENT OF PETTY CASH

13. Do you have a limit on Petty Cash Float? YES NO
- sum in hand
14. Do you have a secure place for petty cash? YES NO
- tin box, strong room, etc
15. Do you keep a file for Petty Cash Expenditure Vouchers YES NO
- use of petty cash
 - accounting for petty cash
16. Does the school use the official School Receipt issued by the Ministry of Education YES NO

H. BUILDING FUND

17. Does the school have a Building Fund? YES NO
- amount paid per family or pupil
 - how figure was determined
 - purpose of fund: any link to budget
18. Has the Building Fund been approved? YES NO
- by Ministry of Education
 - by School Committee (how)

I. SCHOOL SAFETY

19. Does the school have basic security measures? YES NO
- burglar bars for office YES NO
 - safe or lockable steel cabinet YES NO
 - stout office door YES NO
 - insurance coverage YES NO

J. INVENTORY (EQUIPMENT) BOOK

20. Do you have an Inventory Book? YES NO
- breakdown
 - . school property
 - . Ministry property
 - any items in budget
 - value of equipment/assets known

K. REPORTS

21. Do you prepare an Annual Financial Report? YES NO
- who participates
 - when is it prepared
 - content of report and recipients

L. MINISTRY OF FINANCE AUDIT

22. Have your books been audited in the last year? YES NO
- when was the last time
 - what were auditors looking for
 - what was the outcome
23. Were you prepared when the auditors visited you? YES NO
- indicators of readiness
 - indicators of not preparedness
24. Do you know what auditors look for when they visit? YES NO

THIS BRINGS US TO THE END OF THE INTERVIEW. IS THERE ANYTHING ELSE THAT YOU FEEL WE SHOULD TALK ABOUT REGARDING MONEY MANAGEMENT THAT WE HAVE NOT COVERED?

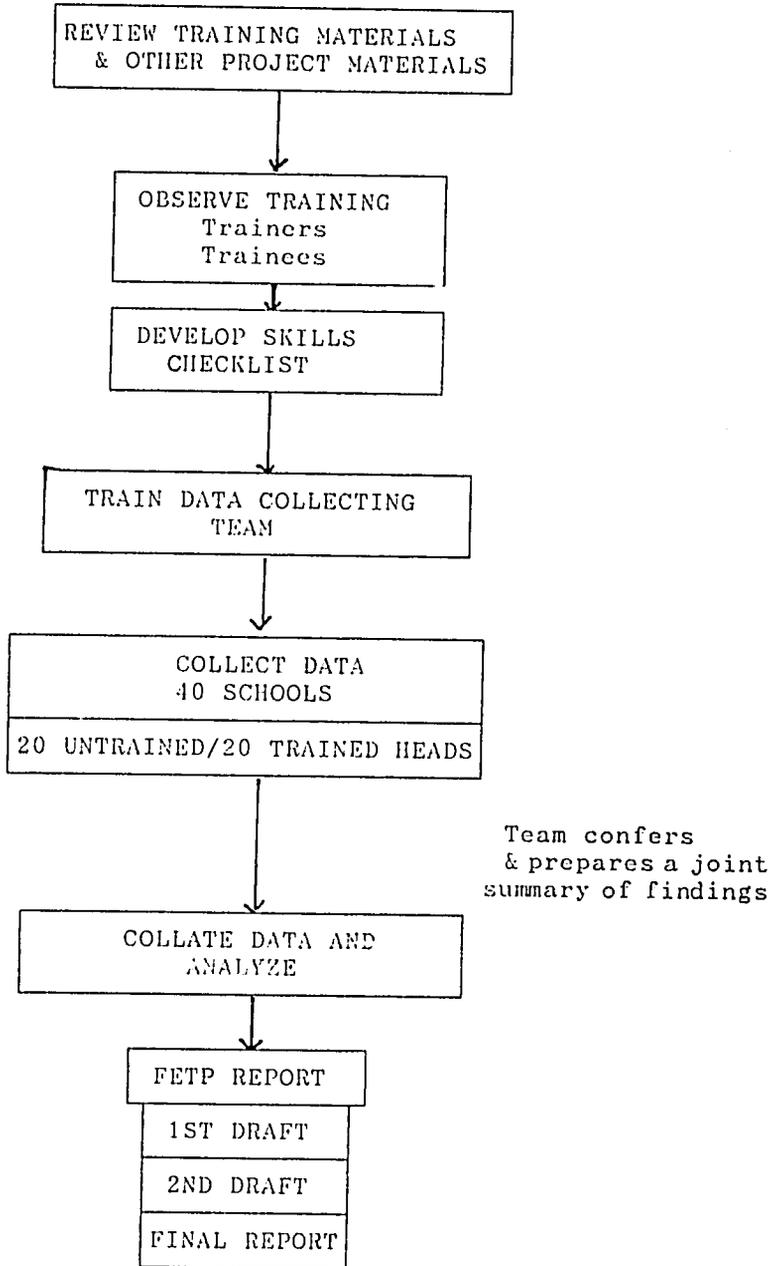
THANK YOU.

FINAL NOTE TO INTERVIEWER:

- (1) Please take a few minutes to reflect on the interview.
- (2) Jot down your observations and key points.
- (3) Compare your notes with your team mate.
- (4) Prepare a summary to be submitted to the co-ordinator with the rest of your notes and material on this school.

APPENDIX II

EDUCATIONAL POLICY, MANAGEMENT AND TECHNOLOGY PROJECT
MODEL
FOR FORMATIVE EVALUATION



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