

EFFECTIVENESS OF SCHOOL DEVELOPMENT COMMITTEES IN FINANCIAL MANAGEMENT IN CHIMANIMANI WEST CIRCUIT PRIMARY SCHOOLS IN ZIMBABWE

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ABSTRACT

This study examined the effectiveness of School Development Committees in financial management in Chimanimani West Circuit primary schools (Manicaland Province, Zimbabwe). The descriptive survey method was found to be the most appropriate method for this study. A questionnaire was administered to six School Development Committees of the six primary schools which were randomly selected from Chimanimani West Circuit. An interview was also conducted on the Head, the teacher, the Deputy Head, the School Development Committees' chairperson and the treasurer of each school. The study revealed that School Development Committees were not effective in managing funds for their schools due to lack of skills in various aspects of financial management such as preparation and use of budget for decision making, keeping inventory of school assets and raising funds. The researchers recommended the provision of capacity building programmes to the School Development Committees and parents in rural schools in Chimanimani West Circuit by the government, inclusion of a course on decentralisation of education in teacher education curriculum and thorough supervision of School Development Committees to ensure school funds are managed properly in rural schools.

Keywords: Effectiveness, School Development Committees (SDCs), financial management, centralisation and decentralisation

INTRODUCTION

The issue of centralization and decentralisation of educational management systems has exercised the minds of researchers the world over (Abu-Duhou, 1999). For centralization, researchers like Coleman in Abu-Duhou (1999) have identified the following disadvantages. First, social injustices by central governments which included inequitable allocation of resources. Second, the education was divorced from the child home background and experiences in some countries like United States of America. For decentralisation on the other hand, Beck & Murphy (1995) found the following advantages that included empowerment of stakeholders and promotion of ownership through this empowerment. According to them the two variables, that is empowerment and ownership increased effectiveness of the organization (Beck & Murphy 1995).

According to Abu-Duhou (1999) decentralisation of education brought greater job satisfaction, greater flexibility, speed of decision-making, less bureaucracy and more involvement of parents and school boards. Good examples were cited of Victoria, Australia. The issue of decentralising financial management later spread to such countries as the United Kingdom, the United States of America, Canada, New Zealand and Australia. This also spread to Sub-Saharan Africa where such writers as Zvobgo (1997) & Caldwell (1993) later discovered that education in poorer communities was still lagging behind in countries such as Kenya, Tanzania, South Africa and others despite the shift from centralisation to

decentralisation. Education development under the decentralisation scheme was adversely affected because of parents' extreme poverty and lack of competence and experience to manage their schools.

In Zimbabwe, the situation was different. Zimbabwe adopted centralisation of education right from independence. According to Zvobgo (1997) education for all has been one of the war cries of the government since independence. The government attempted to directly provide education to all those who needed it from pre-school to adult education (Zvobgo, 1997). Centralisation was perceived as the most effective method of providing education for all. At that time the Education system expanded steeply in its enrolment from 2401 primary schools in 1979 to 4549 primary schools in a decade later (Chikoko, 2008). The Education expenditure also expanded. The government footed the huge education bills for salaries and allowances, transport services, pupils' grants, furniture and equipment, student loan and others (Reynolds in Chikoko, 2008). Donors like the International Monetary Fund, Canadian International Development Agency and Sweden International Development Agency and others also enhanced the programme through financial donations. By 1990, the total bill for the Education sector was about 17.70 % of the national budget. The supply of building materials for new primary and secondary schools, the payment of per capita grant (which was money for each child to be able to buy books and other stationery) was achieved through the responsible authorities of District Councils (Chikoko, 2008). Sadly, some of the Responsible Authorities like Mission Responsible Authorities and other District Councils used much of the per capita grant for their own needs other than educational needs (Nziramasanga, 1999). In addition, District Councils failed to supervise the schools to establish their needs (Nziramasanga, 1999).

Towards the end of the first decade of independence, the government expenditure on education was no longer sustainable due to donor fatigue and the ailing economy in the late 1980s. The other problems manifested themselves in the tumbling pass rate and poor quality of education (Chikoko, 2008). The beneficiaries of education who are parents and teachers could not make any decision as to what they needed for their children. As a result, this actually pointed to the need for a change in organizational culture in order to include all stakeholders in the education system (Rukanda & Mukurazhizha in Chikoko, 2008). The advent of the call to liberalise the economy through the Economic Structural Adjustment Programme (ESAP) initiated the need to liberalise educational administration to suit the decentralisation of the economy (Zvobgo, 1997). The government hoped it would enhance efficiency, sharpen competency and increase goal oriented productivity and allow teachers and the local community to understand better the administrative systems, goal procedures, policies and control. The Government then decided to introduce cost recovery measure on parents through the Education Amendment Act of 1991 as a means of off-loading this burden to parents (Zvobgo, 1997). Parents had to take responsibility over the education of their children.

The shift to decentralisation of education manifested itself through Statutory Instrument 87 of 1992 by which legal tool government created School Development Committees for government-aided public schools and School Development Associations for government public schools (Government of Zimbabwe in Chivore, 1995). According to Statutory Instrument 87 of 1992, the School Development Committees comprised five persons elected by parents of pupils at the school, the head and deputy of the school, a teacher at the school and a councillor appointed by the local authority. Statutory Instrument 87 of 1992 clearly states the duties of the School Development Committees as the administration of funds that is collection and utilization of the school funds for the benefit of the school for which it was created. This statutory instrument was very important for accountability, accuracy and

transparency in the use of funds. It provided policies and guidelines within which to operate.

Researches that have been carried out in Zimbabwe revealed that despite the legitimisation of School Development Committees the quality of education in poor communities continues to lag behind.

(<http://www.google.com.zw/search?hl=en&source=hp+q=decentralization+in+Africa+b+nG---6/9/2009>). These circumstances compelled the researchers to find out how the School Development Committees in Chimanimani West Circuit were coping with this situation in managing their finances in order to develop the schools for which they were established.

STATEMENT OF THE PROBLEM

Chikoko (2008) recognised that many researchers were still battling to establish whether the delegation of the financial management to schools led to improved school effectiveness. Experiences in Zimbabwe have revealed that education quality in poorer communities has continued to lag behind despite decentralisation of fiscal management. Chikoko (2008) as some schools were still in devastated conditions (The Herald 16/11/09). For example, those on Belvoirspinny and Kaal Plaarts farms in Chikomba district where children learnt whilst under trees and teachers facing accommodation problems (<http://allafrica.com/stories/201004120108htm>). Mismanagement of funds by heads of schools and School Development Committees was another problem noted in the decentralised system of education in Zimbabwe. The Secretary's circular number 5 of 2001 highlighted some of the causes of those malpractices as reconciliation statements, no financial committee meetings, illegal and borrowing. To the researchers' knowledge, no empirical study has been carried out on the effectiveness of School Development Committees in financial management in Manicaland province of Zimbabwe. Therefore, the study aimed at establishing the effectiveness of school development committees in financial management in Chimanimani West Circuit primary schools.

PURPOSE OF THE STUDY

The purpose of the study was to:

- a. Establish the School Development Committees' perception of effectiveness in financial administration.
- b. Investigate the extent of achievement in providing school requisites through various avenues of resource mobilization.
- c. Identify the strategies used by School Development Committees to source funds.
- d. Establish the methods (structures and processes) used to bring about effectiveness in financial management

RESEARCH QUESTIONS

This study was guided by the following research questions:

- i. How do School Development Committees' understand the concept of effectiveness in financial management?
- ii. What are the strategies used to source funds by School Development Committees in schools?
- iii. How have the resources that have been mobilized used to provide school requisites?
- iv. What are the structures and processes used to bring about effectiveness in financial Management?

Delimitation of the Study

The study was strictly concerned with finding out the effectiveness of School Development Committees in financial management and does not concern itself with other functions of School Development Committees. The study focused on six schools only out of twenty-one primary schools in Chimanmani West Circuit. The respondents of the study were heads of schools, teachers and other School Development Committee members.

Limitations

The limited financial resources did not allow the researchers to cover a large sample. The researchers photocopied a large number of questionnaires, which were hand posted to each respondent in the six schools short-listed for the study. To minimize the effects of these limitation researchers minimized trips to each school to two trips only.

LITERATURE REVIEW

The concept centralisation connotes that decisions are made at head office while in a decentralised organisation, decisions are made by managers 'where the action is.'

(a) Advantages of centralisation 1. Facilitates coordination of related activities, 2. Maintains consistency in decision-making, 3. avoids duplication of effort, and 4 enables senior managers to pursue their 'vision' for the organisation with maximum control.

(b) Advantages of decentralisation are that it 1. Relieves top management from information and workload, 2. enables subordinate managers to achieve some measure of self-actualisation which implies freedom from control by seniors, 3. Keeps the organisation flexible and able to respond quickly to demands of the marketplace, 4. May produce better decisions, made by managers with access to local information, 5. Leads to autonomy for subordinate managers, which may actually enhance control by top management by allowing them to concentrate on important issues (Hill, 2005).

According to Beck and Murphy (1995), decentralization of education to schools has been called by different names in various countries. It is called Local Management of Schools, Site/School – Based Management, Governing Bodies in English speaking countries like the United Kingdom, Canada, the United States of America and other. In South Africa, financial management has been devolved to Governing Boards (Caldwell in Dimmock, 1993). In Zimbabwe, financial management has been devolved to School Development Committee (Chivore, 1995). In developed countries, decentralisation came as a result of some injustices that were found in many centralised systems of governance (Abu-Duhou, 1999). One of them was inequitable allocation of educational provisions by central governments. The other problem with the centralised education system in Africa during the colonial era was that it was divorced from the interests and problems of the African society (Zvobgo, 1997). It was regarded as the system for the privileged few and tended to leave the majority outside the main stream of development, as they were considered too ignorant and uninformed to participate effectively in the education development of their children (Zvobgo, 1997). Therefore everything concerning education had to be decided by those in power. The system gave those in power the opportunity to offer what they thought was good for the less privileged majority. This was the greatest demerit of centralisation. However, some countries have been forced by their changing political climate to move towards greater equity in educational provision (Pampalis, 2002). In such circumstances, it became difficult for some governments to provide equal funding while at the same time maintaining same standards as before. For that reason, some governments opted to decentralise education (Abu-Duhou, 1999).

Decentralisation of Financial Management (Financial Delegation) In English Speaking Countries

Fullan (1991) commended that financial delegation to local level School Boards was a step forward in involving parents in school issues. Clark, Lotho and McCarthy in Fullan (1991) carried out a research study in the United States of America to try and establish whether exceptional performance by students and Site-Based Management could be experienced through parent involvement in school development. The study revealed that there was a positive correlation between student performance and parents' encouragements, activities, interests and participation at school. In addition, studies carried out in England, Wales, and Canada revealed that there were strong links between financial delegation, more purposeful management and school development planning (Coleman, 2003). The feature of financial delegation which schools most highly valued was its flexibility it provided. The school could more easily direct its funds to meet its perceived needs and could make quick responses where necessary. Also, there has been a marked increase in fund raising in forms of industrial sponsorship, sales of school services to business and appeals for donations often covenanted to parents and communities since the introduction of Local Management of Schools (Coleman, 2003). The mechanism for ensuring accountability in schools included inspections, students' report cards and annual reports.

According to Abu-Duhou (1999) what was interesting to note, however, was that even in such highly decentralised systems, problems of financial delegation still existed? Thomas (1996) observed that schools responded in different ways to the same scheme of financial delegation. This depended on the school's stage of development, institutional culture and individual circumstances. Some schools quickly developed the skills and practices necessary for successful financial delegation while others floundered (Caldwell in Dimmock, 1993, Coleman, 2003). Abu-Duhou (1999) noted that some schools located in wealthier areas would have much more income rising than those in less fortunate areas. Also, some instances devolution of funds brought poor school- community relationship if it was badly implemented. It therefore seemed that while a growing number of schools had benefited from the freedom to manage their own funds, the majority of them have simply had the feeling that the state did not assume its responsibility and left them alone with their difficulties (Abu-Duhou, 1999).

Decentralisation of financial management in Africa

Unlike in English speaking countries many countries in Africa found problems with balancing resources and at the same time maintain same high standards of education as before to those who used to enjoy them (Pampalis, 2002). As a solution, they engaged in decentralisation which is the transfer of decision-making and resources away from centralised control towards the institutions where education is taking place (Abu-Duhou, 1995). In this way, decentralisation was by default and not by design. According to Beck & Murphy (1995) the logic of decentralisation was that it empowered local stakeholders (parents, teachers etc) and empowerment promoted ownership. The two variables would increase effectiveness in financial management. Sadly financial delegation in Africa came as more of the desire to cut cost.

However, School Councils have brought improvement in some primary schools in Tanzania through their effective financial management practices. (<http://www.duo.u10.no/sok/work.html?WORKID=82171>). Enrolment had increased from 77.6% in 1990 to 114 in 2007. School buildings such as teachers' houses, classrooms and offices have increased in number. However, limited financial and skilled human resources and extreme poverty seemed to be the stumbling block to the decentralisation initiative in Tanzania. In South Africa,

decentralisation was due to the changing political climate that obliged the government to move to greater equality in spending for blacks and white education. The whites had to contribute substantially to maintain status quo (Pampalis, 2002) or quality of education may fall. Through South African Schools Act, Governing Boards were established to manage school funds. They were responsible for all non- salary expenses such as provision of infrastructure, premises maintenance and development of a budget for approval at parents meeting (Pampalis, 2002). However according to research carried out in South Africa, the anticipated benefits both in terms of efficiency and effectiveness or enhanced democratisation of decision making were not guaranteed (Lumby in Coleman, 2003). According to Lumby's, (2003) researches carried out among 20 principals and acting principals of rural primary schools in KwaZulu-Natal Region there was lack of financial and other resources in their schools. Research also revealed that the situation was widely experienced. This meant that the Governing Bodies were not performing to the expected standards.

Centralisation in Zimbabwean Education

The education system in the 1980s in Zimbabwe was highly centralised. This was because the government considered it the best method to employ to compensate for the injustices which happened during the colonial era. To please the electorate the Government had to demonstrate their ability to provide the much needed education to the electorate who had been denied the opportunity to education by the colonial regime (www.unesco.org/education/wef/countryreports/zimt). Central government was perceived as best placed to provide mass education, ensuring equity in resource allocation for all. The government directly provided education to all those interested in receiving it from pre-school to adult education (Zvobgo, 1997). Everything was centralised including the allocation of resources, deployment and payment of staff, training of personnel and so on. Only labour to mould bricks and to construct buildings was decentralised.

The Role of District Councils in Zimbabwe in the 1980s

In the 1980s, the Zimbabwean government found the need to bring schools to the forefront of rural and national development (Zvobgo, 1997). To achieve this, school committees, comprising parents and District Council Officials responsible for education and school administrators were formed to forge closer links between school and society (Zvobgo, 1997). The committees were called Parent-Teacher Associations (PTAs). The community became more involved in the provision of educational facilities like classrooms and teachers houses. The government channelled financial and material resources for school functions through the District Councils (Nziramasanga, 1999). It was this participation that brought the expansion of the education system (Zvobgo, 1997). The education system expanded steeply, from 2401 primary schools in 1979 to 4549 primary schools and secondary schools expanded from 197 to 1502 (Chikoko, 2008). Education expenditure also escalated to almost 18% of the Gross National Product (Gatawa, 1998), Some donors as stated earlier on also enhanced this expansion (Zvobgo, 1997). The government intervened through supply of building materials for new schools and also payment of per capita grant (Chikoko, 2008).

Problems with Centralisation in the Zimbabwean Education System

According to Nziramasanga (1999) the government had to channel financial and material resources meant to improve school functions through the District Councils. However, he argued that the District Councils failed to support rural schools with the financial resources to put up physical structures. Instead, a number of authorities have been suspended on allegations of financial mismanagement and embezzlement. Nziramasanga further added that most of the councils were often unaware of the state of the schools and their needs because

there was no supervision by the District Councils Officials. Nziramasanga (1999) further expressed concern that, parents were afraid that quality of education would deteriorate if run by District Councils. However education continued to expand rapidly and enrolment in primary schools increased from 820 000 to 2.08 million which is 154%. Work force increased from 18483 in 1979 to 60886 by 1990 (www.unesco.org/education/wef/countryreports/zimt). The problem with this expansion was that it was not tied to the availability of both human and financial resources. The government relied on donor funding which was not safe to do because donors may decide to quit as was the case in the late 1980s to the early 1990s (Zvobgo, 1997). Other problems of centralisation in the Zimbabwean education system were that despite the availability of funds from the donors government policies did not facilitate the identification of local needs and programmes to be implemented. This was worsened by lack of supervision and financial mismanagement by District Councils (Zvobgo, 1997).

As time passed the government could no longer afford to fund the education alone as it was experiencing a slow economic growth rate in the country (Zvobgo, 1997). At the same time, there was also donor fatigue. As a result, education quality was compromised and it declined as manifested in poor pass rates. The decline of education was a result of its rapid growth and expansion in the absence of resources {Media in Education Trust (Chikoko, 2008)}. As a solution, the government embarked on decentralisation of government services which included education. In education the government devolved employment and appraisal of teaching staff, salaries for teachers, financial management school organisation to mention a few only but a few (Chikoko, 2008). Parent Teacher Associations then phased out.

The Logic of Decentralisation of Education in Zimbabwe

Nziramasanga (1999) outlined four major objectives of decentralisation in Zimbabwe. He said decentralisation was designed, first, for the promotion of a more balanced development in the country that is a balance of educational provision in all provinces, districts and villages. Second, it was for setting more realistic projects and programmes, which take into consideration local potential, constraints and suggest solutions. Thus, the policy was to facilitate the identification of needs and programmes that could be implemented at local levels and raise funds to develop schools and enhance education quality. Third, the policy was meant to provide powers to local authorities who would coordinate plans in various planning structures and promote educational development in schools. Fourth, it was for the strengthening of local political institutions and increasing people's participation in development and boost mobilisation of local resources. The decentralisation policy also meant that School Development Committees were to encourage people to provide materials and financial support where possible to enhance development of schools. The assumption was that it would give them confidence and provide them with incentives to improve effectiveness of the school.

Establishment of School Development Committees in Zimbabwe.

According to Chivore (1995) School Development Committees were established in terms of Section 29 of the Education Amendment Act 1991, which states that "The responsible authority of every registered school to which a grant is made in term of section 29 shall establish a committee to be known as School Development Committees for Non-Government schools." It also states School Development Committee members as comprising 5 persons elected by parents, the head and the deputy of the school, a teacher at the school and a councillor (Chivore, 1995). Subsection (2) of the same Amendment Act states that operational guidelines for School Development Committees are detailed in Statutory Instrument 87 of 1992 and Statutory Instrument 70 of 1993 respectively. School Development Committee is vested with control of financial affairs of the school for which it

was established. It is a cooperate body which ensures that all stakeholders participate in the development of education at the local level (www.unesco.org/education/wef/countryreports/zimt).

The Role of School Development Committees in Financial Management

School Development Committees' main objective is to promote, improve and encourage the development and maintenance of the schools. They are responsible for charging fees to and collection of fees, maintenance of school premises, provision of classrooms and teachers houses, teaching and learning materials and provision of furniture (Chivore, 1995). They are also responsible for the provision of teacher incentives, which is a new feature in the education system meant to supplement teachers' salaries (Provincial Education Director in the Manica Post of.13/11/2009) and the employment of non-teaching staff as clerks, night watchman and grounds men. School Development Committees have been empowered to raise funds through other means and not school fees and levies alone so as to keep the fees low Government of Zimbabwe 1996a, Section six, and Item 5). They also have the overall control of funds through budget. According to Chung (1988) & Chivore (1995) planning and control of funds and fund raising are imperative in financial management and should contain information on sources of funds, methods of collecting this revenue, accounting procedure, auditing and projects to be financed (Chivore, 1995). Study carried out in Gutu by Chikoko (2008) revealed that the parents measure the quality of the school head by his/her financial management abilities. School Development Committees are also responsible for the establishment of school funds account with a commercial bank in the school name in which all funds are to be transacted are to be done taking into consideration building fund, all examination fees, all practical subject fees, and money received from any source (Chivore, 1995). Authority for proper management of financial matters in Non-Governmental schools is derived from the 1991 Education Amendment Act Number 26, The Education Act School Development Committee (Non-Government Schools) Statutory Instrument 87 of 1992 and the 1992 Secretary's Circular Number 2 (Chivore, 1995).

Problems with Decentralisation of Education in Zimbabwe

While local decision making in financial management may be considered important, the most serious problem in School Development Committees financial management is failure to account for funds under their custody as reported by the Provincial Education Director, Mr. Muzavazi in the Manica Post of 13/11/09. Mr. Muzavazi reported that 96 school heads and School Development Committees had been arrested countrywide following reports of abuse of teacher incentives. This means parents did not know their roles in school development. Also, Chung (1988) & Chivore (1995) suggested that fees and levies were a burden to parents. This became a difficult situation to handle. Chikoko (2008) observed that the way School Development Committees faced conflicts and confront difficult issues like failure to pay fees was an important indicator of its effectiveness. School Development Committees should find other avenues of fund raising besides fees and levy. This is why it has been suggested that there be a fund raising committee in schools (Chivore, 1995). So in financial management fund raising becomes imperative to back up all programmes in the school so as to maintain and raise standards.

School –community relationship and financial management

One of the duties of effective School Boards in financial management is to build/maintain good relationships with the community in order to gain financial and material support from the community (Sergiovanni, 2000). He argues that effectiveness of schools depends on the effectiveness of the community in many countries. So School Development Committees in

Zimbabwe should win the community to contribute resources to the school development through good relationships with the community by constantly communicating the affairs of the school to them through effective budget and expenditure reports. Unfortunately the Secretary's circular number 5 of 2001 revealed that mismanagement of public funds in schools were common as Heads of schools through their bursars and clerks have from time to time failed to account for public funds under their custody'. This caused poor school-community relationship. Also in Zimbabwe where primary schools attained a 0 % pass rate at Grade seven levels, it has been revealed in the Provincial Education Director's (Manicaland) Survey that there were sour relationships between the school administrators and other School Development Committees members due to mismanagement of school funds. It means effective School Development Committees should communicate the use of funds to the community to enhance good school-community relationship. One of the School Development Committee members in Gutu district supported this by saying that School Development Committees must accurately and convincingly report back to parents how money has been used through budget and expenditure reports (Chikoko, 2008). (www.unesco.org/education/wef/countryreports/zimt).

Conditions for Successful Financial Management by School Development Committee

McGinn and Welsh cited by Chikoko (2008), realised that there were two conditions for financial control be successful. These are political support/goal consensus and implementer's competence. They argued that many of the decentralisation reforms have failed to achieve their goals because they did not meet one or both of the conditions Chikoko's study in Gutu revealed that lack of competence to carry out financial management was a stumbling block to the School Development Committees in Gutu district. Zvobgo (1997) also argued that the success of decentralisation depends on funding' resources and availability of technical personnel to design decentralisation and train personnel. To the researchers' view, the Zimbabwean government decentralised education due to its desire to cut cost and therefore it was not accompanied by funding, resources and training of personnel. Expert power enhances success in decentralisation (McLennan and Thurlow in Coleman 2003). An individual or group could influence the course of events by virtue of the expertise they could bring to bear in developed countries. Sadly, School Development Committees in Zimbabwe were only given legal power and not expert power. (Beck & Murphy, 1995), advocated for the capacity-building imperative for all stakeholders to make the community realise their goals through the Governing Boards in the developed countries. In Zimbabwe, it means the government should embark in capacity building programmes to update stakeholders' knowledge on financial management to help them realise their goals.

Chikoko (2008) reported that when the government noted problems of incompetence it launched a capacity-building program through Better Schools Programme of Zimbabwe (BSPZ) in 1993. Unfortunately, its main focus was on teachers and heads. He continued to argue that inadequate integration of other School Development Committee members into the programmes resulted in the scope of community members in the School Development Committees in Gutu District remain limited. Zimbabwe's Education ministry also forged a partnership between SNV Netherlands Development Organisation and three provinces (not mentioned) in order to train School Development Committees in managing finances (Provincial Education Director's Survey of 2005). SNV Netherlands Development Organisation organised training programmes for the School Development Committees. An evaluation of the training programmes. Revealed that training contributed to accountability and greater transparency in schools there was also some positive correlation between capacity building and school- community relationship as 90% of the heads and School Development Committees chairpersons said relationships with the community had changed. The

government would up scale the SNV programmes with the 5300 School Development Committees in 2010 (<http://www.SNV.org/en/countries/Zimbabwe/aboutus/news/publishing10/02/2010>).

According to the present researchers, the above report did not mention the practices that have changed have brought good school-community relationship. Also, there seemed to be some contradictions in the reports by the same government officials. According to the Provincial Education Director's survey of 2005 on School Development Committees, after SNV training programmes, there seemed to be some improvement in School Development Committees' financial management practices. On the contrary, the same source recently reported in the Manica Post of 13/11/2009, that 96 School Heads and School Development Committees have been recently arrested countrywide following reports of abuse of teachers' incentives. This contradiction also led to this study.

MATERIALS AND METHODS

This study employed the descriptive survey. This was selected because there were large numbers of respondents that had to participate in this study and surveys are known to be ideal for studies that assess knowledge, beliefs and attitudes (Gay, 1992). This was carried out in a single trip. The qualitative approach in which the researchers involved the finance committee from the sample in in-depth interviews was also used. This was deemed to be ideal because the qualitative approach made it possible for the researchers to hear and record the actual voices of the participants with respect to their roles in financial management as well as the procedures and processes used to bring about effectiveness in financial management. For the purpose of valid and reliable research findings, the researchers carefully selected the sample, sample size and appropriate methods of data collection.

The population in this study included all the School Development Committees. The School Development Committees were to be compared with other School Boards in different developed and developing countries. The School Development Committees have been selected because they are the schools' finance managers (Chivore, 1995, Statutory Instrument 87 of 1992). The sample for this study included six out of twenty-one Primary School Development Committees in Chimanimani West Circuit. There were 54 respondents altogether. From the 54 respondents 6 school heads, 6 deputy heads, 6 School Development Committee chairpersons, 6 teachers and 6 treasurers were selected as respondents to the oral interview. These were viewed by the researchers as key figures in financial management.

Sampling Procedure

In this study, stratified random sampling procedure was chosen. It involved the streamlining of 21 schools according to population sizes which ranged from 200 to 950 at an interval of 200 children. Stratified random sampling ensured that no subpopulations were omitted and that there was no overload in certain subpopulations (Wiersma, 1995). They ranked as follows: 200 to 400 as small schools, 401 to 600 as medium schools and 601 and above as big schools. From each of the three groups two schools were randomly chosen as the sample. The schools were then named from A to F.

The 6 schools were quite a good representation because in a descriptive survey a research sample of 10% to 20 % was often used (Van Dalen, 1991). The researchers have also followed the tradition taken by Chikoko (2005) who studied a cluster of only five primary schools in the whole of Gutu District in Masvingo Province. The method was free of bias and the researchers could generalize the results with great confidence.

Pilot Study

One school that did not participate in the main study was selected for the pilot study. In that school, the questionnaire was administered to nine School Development Committee members and the interview to the School Head, Deputy Head, a teacher, School

Development Committee chairperson and the treasurer. During the pilot study, it was revealed that some School Development Committee members needed some explanation in order for them to understand and provide the needed information. No other difficulties were discovered. The questionnaire was then used in the main study as it was. Explanation was given during the process of administering of the questionnaire.

Data Collection Procedure

An introductory letter was obtained both the Provincial Office and the District office. All schools were informed orally first by the researchers about the purpose of the visit and study during the first trip. The researchers also gave an appointment date for the completion of the questionnaire and the interview. During the second trip, the researchers distributed the questionnaire to the School Development Committees to complete. The researchers explained in detail what was to be done in the questionnaire. Before the interview, the researchers quickly evaluated what transpired in the questionnaire in order to give more guidance for the interview. There after face-to-face interviews were conducted to the interview sample by the researchers. This was done to all the School Development Committees.

(<http://www.duo.u10.no/sok/work.html?WORKID=82171>)

Data Analysis Procedure

The data were combined and recorded according to research questions. The researcher also recorded the data according to schools in order to get a rough idea of how each school was operating. All the data were analysed using tables. Tables have allowed specific responses to be located with relative ease and also facilitated the identification of emerging patterns.

RESULTS AND DISCUSSION

School Development Committees Understanding Of Effectiveness in Financial Management

The results of the study have revealed that School Development Committees in Chimanimani West Circuit had a different perception of effectiveness in financial management from what they were expected to do by the Statutory Instrument 87 of 1992. The present researchers have the view that lack of knowledge and understanding of their roles as outlined in the Statutory Instrument was affecting their perception of effectiveness in financial management. The results showed that a few School Development Committees members (15%) perceive fund raising as important. The majority of them perceived budget and provision of school requisites as top indicators of their effectiveness in financial management. The statistics are shown in table 1 below.

This is contrary to what they are required to do in financial management. Statutory Instrument 87 Item 5 empowers School Development Committees to raise funds from other sources to supplement low fees. (Chung, 1988) & (Chivore, 1995), suggested that fund raising was imperative in financial management. The two agree that this was why it had been suggested that there should be fund raising committee for each school.

Unfortunately, the School Development Committees indicated that to them it was not important.

Table 1. School Development Committees understanding (top indicator) of Effectiveness in financial management

Category	School/Frequency							Total	%
	A	B	C	D	E	F			
Provision of classrooms & Teacher's houses	4	3	6	7	7	9	36	22	
Provision of sporting equipment	1	3	2	2	6	-	14	9	
Provision of teaching materials	9	2	5	8	9	-	33	20	
Ability to generate funds from various sources	3	4	6	1	2	9	25	15	
Ability to present a budget and expenditure to report to stake holders	6	8	6	9	3	9	41	25	
Participation in policy-making	4	7	2	-	-	-	13	8	
Total responses / school	27	27	27	27	27	27	162	100	

The results have also shown that while in the developed countries decentralisation empowered local stakeholders (Abu-Duhou, 1999), in Chimanimani West Circuit there was no empowerment of local stakeholders because the School Development Committees knowledge of their roles. The present researchers are of the view that expert power should have been given prior to legal power. It seemed true that decentralisation was a way of off-loading the burden of educating people to the parents (Zvobgo, 1997). Expert power could have influenced the course of events. Knowledge of their roles as School Development Committees should have helped or improved their perception of effectiveness in financial management.

Unfortunately, while the 25% indicated budget as one of the top indicators of effectiveness in financial management, the interview has revealed that some of the schools did not effectively use budget to control their decision in financial management. It was revealed that some School Development Committees used votes for final decisions on school development projects. All this was due to lack of capacity to manage finance. This was consistent with Chikoko's findings in Gutu district of Masvingo province where the School Development Committees members were incapable of performing their duties. Therefore, it seemed decentralisation was not intended for empowerment but that it was due to a strong desire to cut cost on the part of the government (Chikoko, 2008). It should be noted that decentralisation for wrong reasons can be worse than no decentralisation (<http://www.3interscience.wiley.com/journal/102529093/abstract?CRETRY=1&5RETRY=0>). To the researcher's view, empowerment should be enhanced by knowledge.

Strategies Used to Raise Funds for the Schools

The results showed that School Development Committees in Chimanimani West Circuit could not raise funds from any other sources besides school fees except school E and F as in Table 2 below. The results have revealed that while decentralisation of education had brought increased fund raising in developed countries such as England, Wales and Canada (Abu-

Duhou, 1999), in Zimbabwe the situation is different. This may be attributed to the School Development Committees' lack of capacity to find other sources of funds. In England, Wales and Canada fund raising was in form of appeals for donations, industrial sponsorship and sales of school services to business (Abu-Duhou). In Zimbabwe, lack of capacity may be due to the School Development Committees' level of education as most of them were just secondary school leavers as revealed by the study.

Table 2. Fund raising strategies

Strategy	Frequency of the responses per school					
	A	B	C	D	E	F
Fees	9	9	9	9	9	9
Donation	9	9	9	9	9	9
Garden/orchard/field	-	-	-	-	9	9
School Facilities' Lettings	-	-	-	-	-	9
Tuck shop	-	-	-	-	-	-
Sponsored work etc	-	-	-	-	-	-
Total number of strategies	2	2	2	2	3	4

The interview has also revealed that there was also lack of understanding of the statutory Instrument by the School Development Committees. As such, they could not understand their roles as School Development Committees. This is contrary to the situation in former white schools in South Africa where School Boards consisted of mostly professionals and managers (Pampalis, 2002), who had the capacity to engage in various forms of fund raising. The results of this study have also revealed that while in English speaking countries, most schools had benefited from financial delegation (Abu-Duhou, 1999), the schools in Zimbabwean rural areas were really suffering from lack of almost all requisites. The results confirmed the findings by Zvobgo (1997) & Dimmock (1993) that the success of decentralisation depended on several factors such as the socio-economic system, funding, resources and availability of technical personnel to design decentralisation and train personnel. In Zimbabwe no funding and training occurred. According to literature decentralisation policy was to facilitate the identification of needs and programmes that could be implemented at local levels and raise funds to develop schools and enhance education quality. The results have revealed that the School Development Committees in Chimanimani West Circuit could not raise funds from any other source besides fees except schools C and F which could raise funds from other sources.

Literature has revealed that some schools quickly developed the skills and practices necessary for successful financial delegation while others floundered (Caldwell, 1993). This is what the results of the study have confirmed. School C has demonstrated some expertise in sourcing funds from various donors. The interview revealed that it was through the expertise of the school head in writing project proposals and making a comprehensive budget. This is consistent with what The EFA 2000 Assessment has reported. It reported that some School Development Committees have developed their schools to the extent that the government alone would not have managed. According to the head of School C, the school was able to

source materials worth 32,000 dollars to build and renovate classroom blocks. The results have also showed that school C mirrored school councils in Kenya by making use of local labour and materials in addition to donations to build infrastructure.

The Use of Funds in To Provide School Requisites

The results of the study have revealed that while in England, Wales and Canada studies have revealed strong link between financial delegation, purposeful management and development planning (Abu-Duhou, 1999), School Development Committees in Chimanimani West Circuit operated in a different way altogether due to their incompetence. The interview has revealed the following discrepancies in the School Development Committees' use of funds, lack of Statutory Instrument in some schools, use of votes as guide to decision making, lack of capacity to raise funds, use of common bank account in church schools and lack of inventory record books for school assets. In these circumstances, mismanagement and embezzlement of funds are inevitable. This could be the reason why nearly all respondents (68%) indicated inadequate in almost everything as shown in Table 2 below. The interview also revealed that by March, 2010 when the research was carried out some School Development Committees had not given teachers their incentives which ranged between 10 and 20 dollars per month due to failure to raise funds.

Table 3. The use of funds for the provision of school requisite

Provisions	The Adequacy of School Provisions				
	More than adequate	Adequate	Inadequate	Not Provided	Total
Furniture	10	9	35	0	54
Toilets	10	24	20	0	54
Teachers houses	1	21	32	0	54
Textbooks	-	2	46	6	54
Teaching aids	-	4	48	2	54
Library	1	7	39	7	54
Sports equipment	3	6	41	4	54
Stationery	3	13	37	1	54
Classrooms	7	15	32	-	54
Total	35	101	331	20	486
%	7	21	68	4	100

In England, Wales and Canada mechanisms for effective management of resources included inspection of all books of accounts. This is contrary to what was happening in Chimanimani West Circuit where the School Development Committees did not keep inventory of some of the school assets. The results of the study have indicated that in Zimbabwe there was no strong link between financial delegation and purposeful management. The results of this study have also shown that while success of financial delegation in Netherlands has led some schools to demand this autonomy (Abu-Duhou, 1999), schools in Chimanimani West Circuit

were compelled to accept financial delegation. In an interview, the majority of them indicated that parents were failing to pay fees due to poverty since most of them were peasants and as such, the School Development Committees could not provide adequate resources for their schools.

PROCESSES AND PROCEDURES USED TO BRING ABOUT EFFECTIVENESS IN FINANCIAL MANAGEMENT

How School Development Committees Acquire Knowledge In Financial Management.

The interview revealed that most of the School Development Committees acquire knowledge of how to manage funds through workshops organised and conducted by the government and Non-Governmental Organisations such as SNV. Only two mentioned training by the School Head. Only the Statutory Instrument was mentioned as the sources of information used by the heads to train School Development Committees. However, some heads indicated that they did not have Statutory Instrument 87 of 1992 and could not train anyone. Also, the interview revealed that all the newly elected School Development Committees members had not received any training by the time this study was carried out. Most of those who received training indicated that they received it once except those who had been in office for ten years most of whom were Heads. All this information indicated to the researchers that the School Development Committees in Chimanimani West Circuit could not be expected to perform any better than what they were doing.

Research has indicated that in New Zealand the Local Management of Schools developed their own guide within the national policy framework to guide them in financial management. This guide was called Charter and was approved by the state to guide the schools in all management processes (Abu-Duhou, 1999).

In Zimbabwe the Statutory Instrument is made by the government and is handed down to the School Development Committees who did not understand it and hence even the Heads could not use it effectively to manage the finance and to train the other members. School Development Committees indicated no knowledge of sources of knowledge like manual for financial administration in non-government schools, audits, International Accounting Standards, Responsible Authority constitution and various administration and financial circulars.

Knowledge about Their Roles

The interview has revealed that most of the School Development Committees perceived their role as providers of school requisites. The results confirmed (Chikoko's, 2008), findings that School Development Committees in Gutu perceived themselves as financiers and builders of infrastructure. The researchers anticipated responses like helping in financial planning, analysis and controlling of funds using budget. They were also expected to mention managing the school assets by keeping all books of accounting such as inventory records of textbooks, library books, furniture, equipment for all practical subjects and sports equipment and so on up to date. The researchers also expected responses like managing of the school financial structure through effective and efficient fund raising and economic use of the little money available to them. In short the School Development Committees had no knowledge of their roles in financial management. The results have also confirmed (Chikoko's, 2008), findings that School Development Committees in Gutu depended on the school heads to tell them their roles because they could not read and understand the Statutory Instrument due to their level of education. This was a problem especially when some schools do not have the

Statutory Instruments and when heads do not train School Development Committees on assuming duty.

Stakeholders Consulted By School Development Committees

The interview revealed that the main stakeholders consulted on issues of finance were the parents and teachers. The School Development Committees confirmed the importance of parents by stating that the parents paid fees and help to decide on the use of funds. Consultation is part of good financial management as it includes coordinating the efforts of the organisation's resources to achieve the organisation's goals (Okumbe, 1995). However consultation of these stakeholders does not guarantee effectiveness in financial management as long as they do not abide by the Statutory Instrument and other financial management guidelines.

A new development in this new education context in Chimanimani West Circuit was the consultation of the Headmen. All the School Development Committees studied mentioned consultation of the local leadership when dealing with parents who did not cooperate in school development programmes. All the School Development Committees agreed that the role of the headmen was becoming very important in education in Chimanimani West Circuit by virtue of power and authority vested in them by the government. The Head of school C confirmed that the headman could coerce parents to cooperate especially when they were required to contribute labour to school development projects and it was very effective as it reduced labour costs. Two schools consulted the pastors in charge because they represented the responsible authority of the schools and they needed to know everything about their schools.

Decision Making On School Development Projects

School Development Committees in Zimbabwe were introduced for the effective use of funds in particular (Chivore, 1995), so that decisions about resource allocation were taken as close as possible to the operational part of the process. This was thought to enhance better quality decisions by the beneficiaries themselves. However the results of the study have revealed that quality decisions in Chimanimani West Circuit were not guaranteed because some of the stated the use of votes during the meetings instead of budget to prioritise school development projects

Supervision of the Bursar/Clerk/Treasurer

While all the School Development Committees claimed that they supervised the bursar/treasurer/clerk they showed lack of knowledge in keeping and inspecting some of the crucial inventory records of school assets. To the present researchers' view their supervision could not be effective without the inspection of inventory records of school assets which also had monetary value. They stated that some of the records were kept by the teachers and others by the head but the School Development Committees never inspected them. To the researchers' views, this was a weakness because financial management involves managing the organisation's assets (Okumbe, 1995), and therefore they cannot be effective finance managers. This is also contrary to Thurlow's argument in (Coleman, 2003), who argued that living financial management to a specialist could lead to frustration and disaster. The present researchers' views are that it could be why there were reports of School Heads and School Development Committees chairpersons being arrested on account of mismanagement of funds (The Manica Post, 09/11/2009).

Finance Meetings

The School Development Committees of five schools indicated that they held finance meetings once a month. This was according to the Statutory Instrument 87 of 1992. They said that they would try to establish how the funds would have been collected, banked and used. They met once a month to reconcile books of accounting with the number of children who would pay that month. At the meeting they ensured that some of the payments and purchases were done in due course if funds permitted. Only school C mentioned fortnightly for the reason that they were very busy with renovation and construction in the school infrastructure. No school mentioned to discuss the problems that the school was facing and the way forward. This implied that the School Development Committees did not plan their meetings in accordance with the needs of the school.

CONCLUSION

Three issues have emerged from the study. First some of the School Development Committees in Chimanimani West Circuit operated without the Statutory Instrument 87 of 1992. Second failure to abide by the Statutory Instrument 87 of 1992 those who had got it due to lack of understanding of its contents by most School Development Committees. Third failure by communities to establish effective School Development committees who could raise funds from various sources. Therefore, it is recommended first that the government through their Provincial offices ensures that it provides the Statutory Instrument 87 of 1992 and other related guides to all schools for successful fiscal decentralisation program. Second, that the Ministry of Education, Arts, Sports and Culture through its supervisory team ensures that the School Development Committees understand these policy circulars from the ministry through some training before the implementation of that policy circular. Third, those policy makers develop a handbook for the School Development Committees which is written in simpler language for an ordinary 'O' level person to understand and use it. The handbook should include issues like how to source, use and conserve resources for the schools and how to establish effective School Development Committees. Fourth, those policy makers also make their policies responsive to different communities with respect to their economic background and ability to establish effective School Development Committees. Fifth, that School Development Committees should work as clusters and become Learning Organisations, sharing ideas at same level of difficulties and strategise development that Non-Governmental Organisations like SNV, Better Schools Program of Zimbabwe and others who are in partnership with the Ministry of Education, Arts, Sports and Culture economically use their effort, time and funds by include all parents/guardians including headmen whenever they organise their workshops/seminars to ensure they all are familiar with their roles as parents and also as future School Development Committees. And finally that the Ministry of Higher and Tertiary Education also intervenes through its curriculum policy to include a courses on decentralisation and project management in teacher education programmers to ensure they will also help in the training of parents and other School Development Committee members. The researcher is quite certain that this might help the government to improve the effectiveness of School Development Committees countrywide.

SUGGESTIONS FOR FURTHER STUDIES

Since teacher incentive has been legitimised, it is therefore suggested that further studies be carried out to assess the effectiveness of School Development Committees in providing teacher incentive in rural schools in Zimbabwe. This may help in enhancing teacher morale and thus enhancing more effective teaching in rural schools

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