

UNIVERSITY OF NATAL, DURBAN 4041

THE LEADERSHIP CENTRE

SOUTH AFRICA.

RESEARCH ON EQUITABLE CRITERIA FOR FUNDING AND EFFECTIVE  
FINANCIAL MANAGEMENT FOR THE PROVINCIAL ENGLISH LANGUAGE  
TEACHING (PELT) RESOURCE CENTRES IN MOZAMBIQUE.

BY

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### **DEDICATION**

It is my special dedication in recognition of my parents' wisdom who used to say

“Education is a better thing in life”.

I must admit, at first I did not understand what message they wanted to convey to me. But what I knew for sure was that they did a lot of travelling to Tanzania, Malawi and Zimbabwe where they accumulated a treasure of rich illuminating experiences, insight and knowledge.

Now I have gained an insight into their saying. In fact, education is a better thing because it is a key of life and battery for mind. The mind empowered with education makes the mountains move much faster. It is the torch of life and the power of success.

Education is a tool of discovery and invention. You first discover yourself, the world and then invent everything to your capacity and strength.

To summarise, James Ngungi Wathiong’o, the famous East African novelist is of

opinion that,"Education is everything!"

I absolutely agree with him! As a matter of fact, 'education' is a word of all wishes which is worth everything to the life of people under the sun or on earth.

#### **DECLARATION OF ORIGINALITY**

This research on Equitable Criteria for Funding and Effective Financial Management for the Provincial English resource Centres in Mozambique is born out of initiative, hard work and it is unique in scope and nature. Any sources of information used herein to substantiate claims, arguments and approvals have been legitimately acknowledged in respect of intellectual property and copyright.

## **ABSTRACT.**

The purposes of this abstract is to mirror the origin of the research, its contents, the key research findings, what and how the research was conducted.

The research on Equitable Criteria for Funding and Financial Management for the PELT Resource Centres in Mozambique was born out of the desire to establish an even, fair distribution of wealth in a manner that is principled and ethically acceptable in a society of ever-growing demands and unforeseeable irregular supplies of already scarce resources. In the report, 'equitable' is used to mean the balancing in accord with local and/ or relative needs. The goal of the research is to establish equitable criteria for funding or resourcing, user-friendly but user-responsible ways/mechanisms of financial planning, controlling and reporting and sources of funding or resourcing. The contents have been organised into five chapters. They consist of methods, a brief description of the research title, statement of purpose, critical questions and core hypotheses. Other contents include a literature review, conceptual and theoretical framework, data treatment, general discussion of the research findings and references. The research findings fall under two main categories: the decision making and resource allocation process, and financial management. The research findings show that the decision making and resource allocation process hosts problems such as resource allocation imbalances, exclusion of resource managers in key decision making and resource allocation processes, lack of equitable criteria for funding, managers' attitudes which blockade resource allocation, refusing resources to certain areas because of assumptions that they do not have the ability and resources to manage resources, etc. With regard to financial

management, there are some small scale irregularities in principle which are very significant. These include delays in financial transactions, lack of sound financial accounting knowledge and skills and efficient communication. These problems are genuine and legitimate, and they should be resolved. Thus, some solutions have been suggested herein. The following are the main areas of solution interventions: devolution of powers and authorities to local level management, involvement of lower management in the policy, decision making and resource allocation process, negotiated decentralised financial management, and use of identified criteria for funding and criteria for procurement. Other areas encompass effective communication, financial accounting training and negotiating funding with provincial and national education authorities.

The research involved twenty lower and senior managers from the in-service training of teachers of English in ten provinces in Mozambique. They all responded to the questionnaires, some participated in the interview schedule and others in the focus group. The last two methods were designed to reinforce the questionnaire data collection, validity and reliability of the research.



## **CHAPTER 1: METHODOLOGY.**

This research has employed three methods (techniques). These are a questionnaire, focus group and interview schedule. This chapter gives the reasons for the choice of methods, justifies the sources of data and gives the general limitations of the methods. For example, some of the reasons are the validity and reliability of research and methods.

### **CHOICE OF METHODS AND REASONS**

The main methods/techniques employed for data collection are closed and open-ended questionnaires, focus group and interview. This is because the main sources of data which were to be collected were basically opinions and numerals.

The chosen combination of the three data collection methods is believed to have the potential of guaranteeing the validity and reliability of the research in that these methods explore human behavioural facts and truth from different angles, perspectives and techniques. "The validity of method refers to the problem whether the data collected is the true picture of what is being studied and it is the real evidence of what it claims to be the evidence of. While the reliability of method refers to the consistency of results the method produces. It means that anybody else using this method or the same person using it at another time would come up with the same results" (McNeill P in Research Methods).

Each method or technique has its good and bad side. For example, the good side of closed questions is that they are easy to answer and are time saving. The bad side is that they limit people from fully expressing their ideas or elaboration of ideas. Whilst open-ended questions are good because they demand people to elaborate, articulate their ideas, critically think about issues, express feelings, opinions, values, attitudes, etc.; the major constraints would be the handling of too many different ideas which may make data presentation and data analysis difficult. The choice of the focus group is significant in that it intends to bring together all managers involved in the project to discuss issues targeted in this research: funding process, equitable criteria for resource allocation and effective financial management of the resource centres. These managers have a lot of experiences which may help them design effective and practical solutions. So having them in focus group may allow them to exchange ideas and viewpoints to engineer solutions. By virtue of discussion, the managers will be able to express their views, arguments, counter-arguments, claims, support and reasoning. It is in the light of these qualities that the focus group is thought to be an invaluable instrument for this research. However, the main problem is that charismatic people may influence and shape the views and ideas of other people of the group.

To conclude, the interview is important because it involves democratic values. The interviewee expresses his or her feelings, opinions, facts and truth in a free manner. Nevertheless, some people are very sceptical or suspicious about the use of the data being collected in spite of some assurances of the use of the data in collection.

#### **JUSTIFICATION OF SOURCES OF DATA.**

As the research is also very much concerned with identifying sources of funding, equitable criteria for funding, and efficient, effective financial management, the main sources of data are the project managers. These are the PELT Resource Centre Managers who are called Provincial English Advisers (PEAs), the British Council Managers and

National English Language Teaching Department at the Ministry of Education in Maputo in Mozambique. In short the sources of data are classified into three groups

- Ministry of Education English Advisers,
- The British Council Managers, and
- Provincial English Advisers.

These managers are valid and reliable. They are second to none information archives and encyclopedias of the project because they have been central to it and at the heart of the project management right from the beginning of the project. They have a great deal of firsthand information and are well informed about problems, successes and solutions.

Therefore, the involvement of these managers as sources of data in the data collection is not a matter of choice but a must for the sake of research validity and reliability.

### **WHY THESE QUESTIONS.**

The intention of this part is to justify the use of particular types of questions instead of others. Let us have a look at the types of questions employed. These are set up into three categories:

- Closed questions;
- Wh-questions;
- Open-ended questions (probing questions).

First, closed questions have been used in all instances where general information or understanding of a subject matter is more crucial than specificity for example, critical question 4, "Do you use any criteria for funding or resourcing?" Here, the main thrust of interest is whether or not criteria exist. At this stage, the interest is not in knowing detail what managers think about the criteria, etc.

Second, wh-questions have been used in all instances where the specific nature of information and some limited details are required for example, critical question 1, "What is the total number of teachers of English involved in the INSET training course in each

province?" As is evident, the information is well specified and requires some limited detail in scope. The main thrust is not to know how big or small the numbers are, or why other numbers are big or small in other provinces.

Third, the open-ended questions are used in all instances where any detail and thorough information has potential utility depending on assessment and evaluation. They are very much used in the interview schedule, focus group, panel, etc. For example, one of the interview schedule questions reads, "In your opinion, what were the major problems of funding or resourcing?" As is evident, the question just gives a clue or hints at "funding or resourcing problems" and the interviewee has plenty of freedom to discuss any problems according to his or her opinion and experience. In the research, the interview and focus group have been used to support the main questionnaire technique/method for data collection. They have been used to get more independent views and to substantiate some of the data, although the respondent may bias by the interviewer.

#### **THE LIMITATIONS OF METHODS.**

Anything involving a number of people becomes complex in many respects, because it deals with many different behavioural temperaments which affect the course of action and outcomes. This research is no exception. I am, therefore, going to talk about three factors of my knowledge of the research limitations.

First, respondents as people: Some people answer questionnaires without any heart-left convictions. They answer with neglect. They think that they are wasting their time on something in which they have no interest whatsoever. Such an attitude compromises the quality of data collected and the research findings. The better the quality of data, the better and more scientific and sensible the research findings appear. The most extreme people will not even bother to answer the questionnaire at all. They promise to respond and send or give it to you but they do not honour their words. By declining to respond to the questionnaire or cooperate, they block and strangulate the research. They put the data

out of the researcher's reach and limit the amount of data which can be collected.

Second, the researcher as a person: The researcher is an architect of research and research findings. The researcher's mental mindset and involvement may in one way or another influence the outcome of the research. The influence may occur in the mix of subconscious life experience, beliefs, attitudes and values in the data interpretation and data analysis. These factors may betray a subconscious personal bias.

Last, but not least, the use of language: In this respect, the use and the power of words may affect the message being conveyed. The words used to report the research findings and what real message the research findings convey may be perceived differently by different people according to their linguistic competencies.

## **CHAPTER 2: RESEARCH SET-UP.**

First, the chapter intends to offer a platform of information essential to understand the research in a much wider socio-economic and cultural context. Second, it aims at clarifying the significance of the research as one way of raising awareness of issues such as an even distribution of wealth in all walks of human intervention. It also sheds light on how to bridge the socio-economic gap. Finally, it establishes the problems in assumptions/hypotheses to be researched as one way to finding solutions.

**TITLE:      EQUITABLE CRITERIA FOR FUNDING AND EFFECTIVE  
FINANCIAL MANAGEMENT FOR THE PROVINCIAL ENGLISH LANGUAGE  
TEACHING (PELT) RESURCE CENTRES IN MOZAMBIQUE.**

**BRIEF DESCRIPTION OF STATEMENT OF PURPOSE.**

In Mozambique, there are Ten PELT Resource Centres one in each province, to support all teachers of English in-service training for the STEP Project which is mainly British funded. STEP means Secondary and Technical English Project. It is a bilateral project between the governments of Britain and Mozambique for in-service teacher training. The Department of Foreign and International Development (DFID) funds the project through the British Council in Maputo the capital city. The British Council leads, manages and coordinates with the National Department of English Language Teaching (ELT) at the Ministry of Education in Maputo. The major contribution of the Government of Mozambique is the provision of premises and administration.

The resource allocation decision-making system and financial management of these resource centres is done by the British Council. As the project draws to a close in June 2001, DFID funds and the British Council financial management will automatically cease, but the resource centres are expected to continue providing services. In that regard, the resource centres are facing the imminent danger/threat of dying. Now the serious critical questions emerge: How would they survive? Where would the funding come from? In the event of fund provision, our great concerns would be equitable criteria for funding and effective financial management.

#### **RATIONALE OF THE RESEARCH.**

The financial management of the resource centres is centrally run by the local British Council in coordination with the national Department ELT management team. If the resource centre management team are in need of funds or any resources, they currently have to request them in advance. Some requests are approved, others are either delayed, turned down or both. What's more, the resource centre management team do not know how much money is available, how much money they are entitled to spend, the budget expenditure ceiling in a year or within any time framework. There is no financial budget transparency which leads to an uneven, unfair distribution of funds and other resources

and uncertain financial management. The research would help identify sources of funding or resourcing, understand the significance of financial transparency, understand the merits of resources by allocation and decentralised financial management, raise awareness of the importance of an even distribution of wealth and identify a suitable financial budget.

In pursuing solutions, the ideas would be put in hypotheses for the purposes of the research.

#### **CORE HYPOTHESES:**

- The current resource allocation decision-making system widens the gap and inequality of socio-economic opportunities;
- The centralised financial management does not consider the creative initiatives and ability of the resource centre managers;
- The ceasing of British Council funding would make the resource centres go out of business.

#### **OBJECTIVES OF THE RESEARCH.**

This research on equitable criteria for funding and effective financial management for the PELT Resource Centres intends to:

- find equitable criteria for funding or resourcing
- establish user-friendly but user-responsible processing of financial statements, financial planning, controlling and reporting;
- improve or change the current practices of financial management;
- identify sources of funding or resourcing;
- provide a feasibility study for an intervention.

#### **CRITICAL QUESTIONS**

The following are the guiding major critical questions on the sources of funding, equitable criteria for funding and effective financial management. They have been organised into three main areas of research. These are: funding process, equitable criteria for funding and effective financial management.

#### **FUNDING PROCESS.**

1. What is the total number of teachers of English involved in the in-service training course in each province?
2. How much does it cost to run the course in each province?
3. What criteria do you use for funding or resourcing for refurbishment, buying furniture or equipment?
4. Do you know the criteria used for funding or resourcing?
5. Do lower managers actively participate in the resource allocation decision-making process?

#### **EQUITABLE CRITERIA FOR FUNDING**

6. In your opinion, what would be the equitable criteria for funding or resourcing?

#### **EFFECTIVE FINANCIAL MANAGEMENT.**

7. Write problems and suggest solutions for each item: processing financial statements, financial planning, controlling and reporting in accord with your experience of financial management.
8. Write a cross (X) in a box against your choice of the financial budget you would prefer to run.
9. Mark a cross (X) in a box against your choice of the financial management you would prefer to have.
10. Mention possible sources of funding.



### **CHAPTER 3: CONCEPTUAL AND THEORETICAL FRAMEWORK FOR THE RESEARCH.**

The literature review describes some models (theories/approaches) of resource allocation decision-making and financial management which have been made public knowledge and are at use, such as yearly financial budget, multi-year financial budget, yearly financial budget, etc. In these models and others, a 'knowledge-gap' may exist which makes it impossible for them to adequately satisfy the needs and address reality.

One of the theoretical frameworks is being used below to identify the implication of one of the resource allocation decision-making and financial management models. For example, the 'micro-political forces' theory says "resource allocation decision-making does not depend so much on what is clearly correct for the organisation but on a number of other people dependent factors" Bush, T.and West-Burnham, J.(1994). The theory shows socio-economic loopholes, that is, it is not concerned with the question of an even distribution of resources or wealth. Dissatisfaction with the theory's performance prompted the launch of this research.

#### **LITERATURE REVIEW, CONCEPTS AND THEORIES.**

Central to my research are the equitable criteria for funding and effective financial management of the PELT Resource Centres in Mozambique. In that sense, I am exploring the existing models of resource allocation decision-making and financial management so as to

- Arm myself with enough knowledge and a better understanding of the current situation in the field;
- Mould or ameliorate the models currently at work to satisfy the needs and reality;

- Compare the effectiveness of the current model at work with the merits of the ones expressed in the literature review.

Brent Davies (in Bush T and West-Burnham J (1994) classifies the resource allocation decision-making frameworks (models, theories or approaches) into three major headings:

- Rational;
- Political;
- Effective decision-making in a decentralised financial system.

### **RATIONAL FRAMEWORK**

The rational framework of resource allocation decision making is further split into three subheadings: outputs financial budget, zero-based financial budget and multi-year financial budget. The outputs financial budget focuses more on outputs than a list of resource inputs. This kind of budget is believed to

- Facilitate more a effective management process;
- Engage in the systematic planning of resources;
- Establish priorities of needs.

A zero-based financial budget focuses on taking a fresh look at all expenditures and not just basing the budget on previous year's experiences with the resource allocation decision-making system. In this model, nothing is taken for granted; everything is subject to analysis. This encourages people to decide for themselves on what they want to spend their resources. The multi-year financial budget focuses on and spreads over the broad view of long-term financial planning and expenditure. The good side of this is that it allows one to save for larger scale expenditure and gives managers flexibility of planning.

### **POLITICAL FRAMEWORK**

The political framework consists of incrementalism, micro-political forces and the

organisation process approach. The incremental financial budget bases its decisions on previous year's budget and the level of expenditure. The advantages of it is that it

- Provides a predictable and stable organisation climate;
- Reduces the burden of bureaucracy.

To continue, the micro-political forces financial budget does not focus so much its decisions on what is clearly correct for the organisation but on a number of other people-dependent factors. It acknowledges that the power-base of individuals or groups and the value systems influence decisions rather than rational economic grounds. To sum up, Greenwood et al (in Bush, T and West-Burnham, J (1994) say gaining resources does not depend on the logic of the case but it is the political tactics and skills of an organisation's advocates to know how much to bid for, how to generate and utilise public support, how to read the political climate, etc.

While the organisational financial budget focuses on an acceptable solution which satisfies different goals, objectives and key stakeholders in an organisation, this budget looks at the resource allocation in a harmonious, holistic way.

### **EFFECTIVE DECENTRALISED DECISION MAKING.**

The effective decentralised decision-making financial budget focuses on self-management. The resource allocation decision-making is done at the local organisational level. To summarise, the merits of such a system using the words of Obsbourn and Gaebler (in Bush, T. and West-Burnham, J (1994):

- It is flexible and innovative to respond to needs;
- It generates higher morale, more commitment and greater productivity.

Furthermore, inferring Thomas' views (in Bush, T. and west-Burnham, J. (1994) the system enables managers to make better choices to maximise efficiency because they

- are closer to the clients;
- will give priority to satisfying needs;
- will best know the most efficient way of combining available resources to meet as many of the needs as possible.

## **FUNDING FOR HIGHER EDUCATION IN SOUTH AFRICA.**

Three other concepts of financial allocation appear in Higher Education (HE):

- Negotiated financial budget,
- Formula financial budget, and
- Earmarked financial budget.

The allocation of funds is conditioned by

- the number of students the budget can subsidise, and
- the amount of funds available from the national budget.

### **Negotiated financial budget.**

It is used in systems which are undergoing rapid and uncontrolled expansion or are in a state of perpetual financial crisis

### **Formula or capitation financial budget.**

Its allocation of funds is mainly based on three factors:

- teaching and research costs,
- actual average student costs,
- unit costs.

Some normative unit costs are used to control huge discrepancies in expenditure. According to the national Commission for Higher Education, Discussion Document (1996) formula funding tends to work best if institutions have reasonable autonomy in

raising and using funds or resources. The use of funds is labelled with 'restrict' and 'unrestrict' categories. The advantage of the unrestricted category is that it gives an institution the autonomy to determine the use of the funds. The disadvantage of the restricted category is that the government specifies the use of the funds and they cannot be used otherwise.

### **Earmarked financial budget.**

Its allocation of funds is used for specific purposes only. It is appropriate in dealing with unacceptable inequalities in funding. The funds are used to fund specific programmes such as academic, staff and Information Technology development. Its disadvantage is that it reduces institutional autonomy in the use of the funds in other valuable investments than specified.

As my research intends to establish equitable criteria of funding and more efficient, responsible financial management methods, I sense that the current model of resource allocation decision-making and financial management seems to be driven by 'micro-political forces' Brent Davies (in Bush, T. and West-Burnham, J. (1994). This is one of the subheadings of the Political Framework, along with the Incrementalism and Organisational Process approach. The former states that resource allocation decision-making may not depend so much on what is clearly correct to the organisation but on a number of other people dependent factors, that is, it is not what you know that matters but who you know that is important. This model/theory has serious implications for equitable resource allocation decision-making and financial management. For instance, to have your potential expenditure and bills approved may depend on:

- the special relationship between you and the top influential management;
- how well you influence them;
- self-denial of perceptions, values and attitudes.

In my view, this encourages people to influence the top leadership and management in

order to be nicely served. Therefore, there is a danger of treating other people unjustly because of their inability to influence either on moral grounds or lack of skills. What's more, good causes without influence will lose out on opportunities to benefit from the entitled services or resources. In short, there will be a lot of injustice, inequality and favouritism in the resource allocation and to some extent the financial management. The current resource allocation decision-making and financial management system have attracted this research so as to identify better alternative practices of management in the Mozambican context.

By definition, financial management is an efficient management of the financial function in a business (Cronje 2000). It is concerned with:

- efficient financial analysis, planning, controlling and reporting (financial administration);
- the acquisition of funds (financing/capital structure);
- the application of funds for acquisition of assets (investing/asset structure).

In this report I am focusing on funding, equitable criteria for funding, effective financial planning, controlling and reporting. This is because the STEP project is not money making (profit making) but money spending. Financial management by the PEAs is currently limited in scope as they are very much accountable for the expenditure of the financial budget. It is thus cash-based accounting rather than accrual-based accounting. "Cash-based accounting is a process of accounting where revenues and expenses recording would occur when cash is received and disbursed. And, accrual-based accounting is a process that records the impact of transactions on the financial statements in the time periods when revenues and expenses occur instead of when cash is received and disbursed" (Horngaren 1999:618). Should there be a felt need to train the lower managers in financial management, both types of accounting could be useful to deepen their financial accounting knowledge and skills.

The kind of financial operation norms which are going to be suggested for financial management as a result of the research findings would constitute the standard or norms

upon which to analyse fair practices of financial planning, controlling and reporting. Should the routine need for internal or external inspection (auditing) arise, the constituted norms, among others in effect in the auditing field, would be applied for judging the legality, honesty and fairness of the accounts or incurred expenditures. “Auditing is the independent examination of financial information of any entity, whether profit-orientated or not, and irrespective of its size or legal form, when such an examination is conducted with a view of expressing an opinion thereon. The established norms are crucial because you cannot inspect or audit the norms of accountability which have not been set up” (Puttick and Van Esch 1998). Therefore, the norms will have to be institutionalised. The norms will serve four purposes:

- to create the culture of internal financial operation policy and procedures;
- as a yardstick for measuring the legality and fairness of the accounts;
- to endorse the accreditation of financial statements;
- to minimise the degree of accounting errors.

Thus it is crucial to identify sources of funding, equitable criteria for funding, and to explore current financial management in use in order to suggest much simpler, better and more efficient mechanisms for practical use by the resource centres to ensure continued sustainability.

#### **CHAPTER 4: DATA PRESENTATION AND DATA ANALYSIS.**

This chapter is concerned with cumulatively developing and making sense of the big picture and a trend in the research findings. It makes sense of the data by demonstrating data in graphs, tables, etc; data interpretation and data analysis of the critical questions.

**CRITICAL QUESTION 1:**

What is the total number of teachers of English involved in the in-service teacher training course in each province?



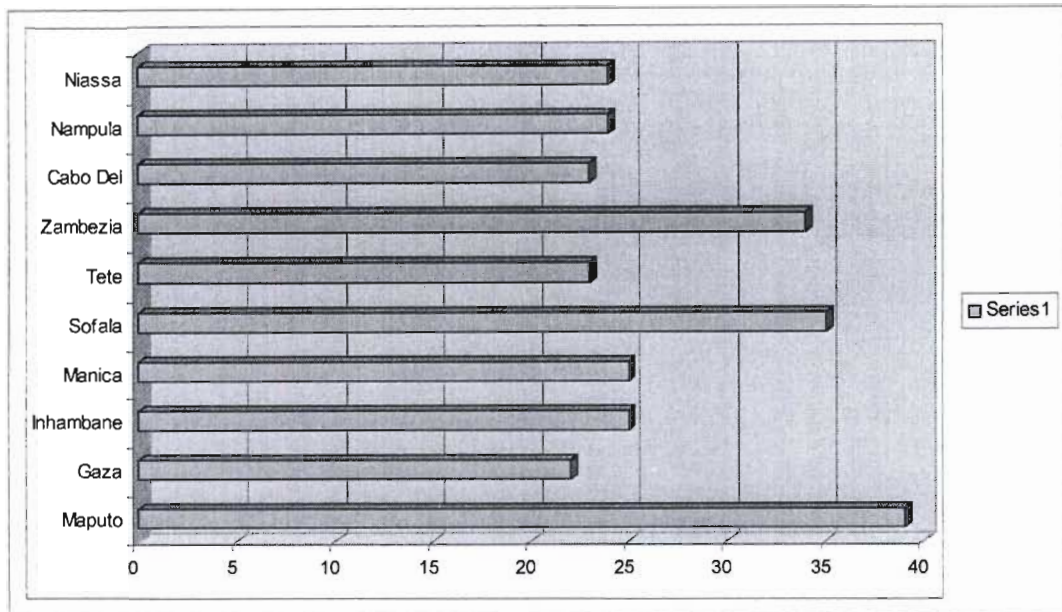


Chart 1: Potential beneficiaries

This question is used to find out whether or not the total number of teachers in in-service training in each province correlates with the funding of the resource centres. This will be determined in comparison with the historical costs of each province.

**CRITICAL QUESTION 2:**

How much does it cost to run the course in the province?

Historical costs of each province.

---

AMOUNT OF MONEY IN THOUSANDS IN **US \$ (000)**

Chart 2: Allocation of funds

This question is used to find out whether or not the funding or resourcing is evenly distributed. Whether there is inequality in funding or resourcing and also to see whether the gap is to be closed future funding.

In the respect of the evidence, there is a dire need to see to the equitable distribution of resources.

**CRITICAL QUESTION 3:**

What criteria do you use for funding or resourcing to refurbishment, furniture or equipment?

The criteria used for funding or resourcing in the way of

ITEM	CRITERION
Refurbishment	top managers' views
Buying furniture/equipment	order convenience or Combination of the two.

Chart 3: Criteria for resource allocation

The purpose of this question is to find out whether or not top management uses some criteria for funding or resourcing and their effects on the resource centres.

In respect of the evidence, the top managers determine the fate of the resource centres and the provisions they should have. The lower managers do not participate in the resource allocation decision making process.

#### **CRITICAL QUESTION 4:**

Do you know any criteria used for funding or resourcing?

The managers were asked if they knew any criteria used for funding or resourcing. Their response was:

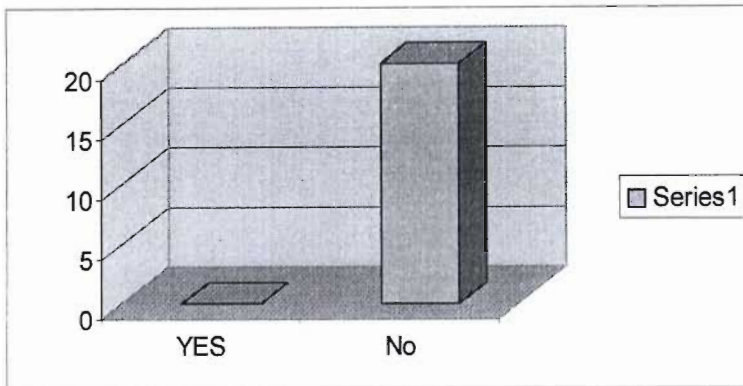


Chart 4: Criteria

response.

This question is used to find out whether or not the lower management know the criteria used for funding or resourcing and the resultant effects. If they know them, are they or not? According to the research findings, the resource centre managers are not aware of any criteria which are used for funding or resourcing. This implies that in one way or another the resource centre managers are not actively involved in the decision making process.

#### **CRITICAL QUESTION 5:**

Do resource centre managers actively participate in the resource allocation decision making process?

They all responded:

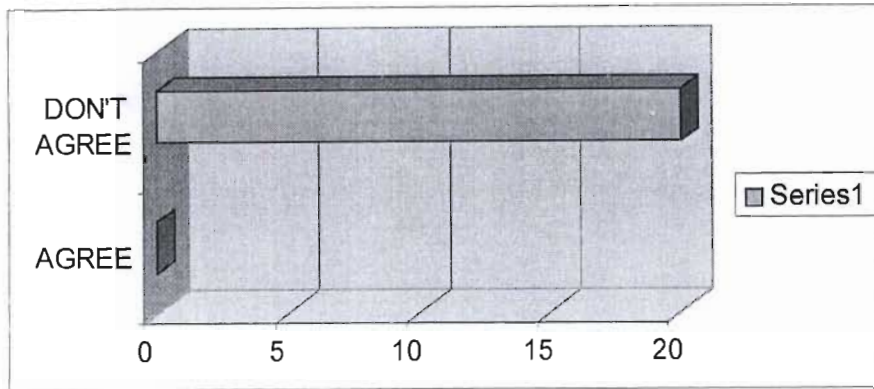


Chart 5: Participation in decision making process.

The purpose of this question is to determine whether the resource centre managers actively participate in the resource allocation decision-making process. The revelation is that the lower managers are not actively involved. Top management have all the powers and authority of decision making.

**CRITICAL QUESTION 6:**

In your opinion, what would be the equitable criteria for funding or resourcing?

In response to the question, the managers said that following are what would be equitable criteria for funding or resourcing:

Item	Criterion
Funding/resourcing	Local needs and reality

---

Purchase of furniture/equipment	availability of maintenance services
	Cost-effective

---

Chart 6: Wisdom of criteria.

The motive of the question is to identify equitable criteria for funding or resourcing and techno-economic considerations in the purchasing of furniture or mechanical equipment. On the one hand, the research findings indicate that the funding or resourcing should depend on the local needs and contextual reality. On the other hand, the provision or purchasing of mechanical equipment or furniture should match the local availability of maintenance services and be cost effective. A long life span for any equipment depends on easy access to maintenance services and knowledgeable dealers or agents.

This is significant because the ongoing purchases are done without taking into account these facts.

**CRITICAL QUESTION 7:**

Write problems and suggest solutions for each item in a way of processing of financial statements, financial planning, controlling and reporting in accord with your experience in financial management.

ITEM	PROBLEM	SOLUTION
Processing financial statements	Working on unclear categories	
	Accounting and Computing knowledge/skills	training on accounting and financial computing
	Crippling delays of funds	rapid funds transfer

	Over workload	pay by cheque
	Forgetting recording	immediate recording
	Standard format	standard format is required
Financial reporting	Top financial management transparency	disclosure of finances
	Clarity of guidelines	
Financial control	Accounting and computing knowledge/skills	training on accounting and financial computing
	Report checking and feedback	put in place realistic control Measures
Financial planning	Uncertain funds	Yearly allocation of funds

Chart 7: Problem and solution.

The motive of the question is to identify what problems the managers experience and what possible solutions they have in mind to evaluate their effectiveness and efficiency. Their solutions might be useful and helpful material to engineer change or improve the current model of financial management.

The problems concerning processing financial statements can be attributed to the hierarchical level and lower level of financial management problems at the hierarchical level include:

- Crippling delays in funds transfer;
- No provision of standard format for financial statements;
- Delays in feedback of financial reports;
- No top financial management transparency.

At the lower level problems are:

- Lack of financial accounting, computing and planning knowledge or skills;

Forgetting to record expenditures;

- Working on categories which are not clear.

The solutions to these problems on the side of the lower level management would be training managers on financial accounting, computing and planning, immediate recording of financial transactions, yearly allocation of funds and immediate funds transfer to the resource centres. Top management should disclose the amount of funds for each cost centre as this would help with planning and rapid implementation of activities. Top management should also check the financial reports and give feedback to the resource centres as soon as possible. Immediate feedback is essential for taking corrective action on time.

### **CRITICAL QUESTION 8:**

Which kind of financial budget would you prefer to run?

The managers were asked to choose the financial budget they would prefer to run:

- **Incremental financial budget (IFB)**, that is a single allocation which must be used in one year without carrying over;
- **Multi-year financial budget (MYFB)**, that is, a single or cumulative allocation that focuses on and spreads over the broad view of long-term financial planning and expenditure;
- **Yearly financial budget (YFB)**, that is a single allocation; but any surplus can be retained and a new allocation will be added to it. Below is the trend of their choices.



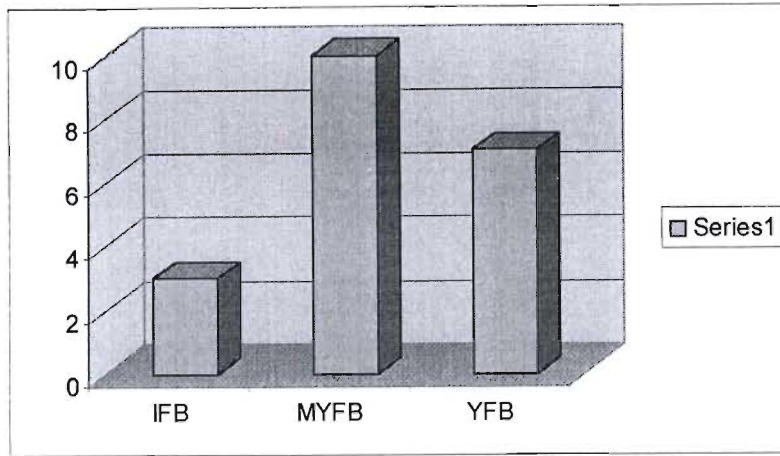


Chart 8: Kinds of

financial budget.

The motive of the question is to find out what kind of financial budget the manager would like to run. According to the managers' choices and preferences, they would like to run, in the first place, the multi-year financial budget; in the second place, the yearly financial budget and in the third place, the incremental financial budget. Both of the preferred budgets carry over the surplus. The managers prefer to retain the surplus to boost a new allocation and financial capacity for wide financial coverage of activities. The multi-year financial budget is better for long-term financial planning; and the yearly financial budget is better for short-term financial planning.

### CRITICAL QUESTION 9:

What would be the most suitable financial management for the Mozambican context?

The managers were asked to choose the financial management they would prefer:

- Centralised financial management (CFM);
- Decentralised financial management (DFM).

Below are their choices.

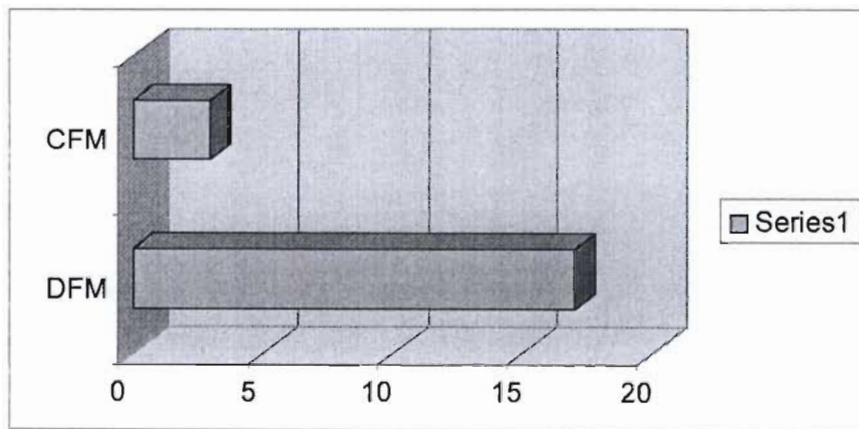


Chart 9: Kinds of financial management.

The question is used to identify the kind of financial management the managers prefer. It is evident from the exhibit that they prefer decentralised financial management.

**CRITICAL QUESTION 10:**

Where would the funding come from?

The managers were asked to mention possible sources of funding. The following are what they mentioned to be the possible sources of funding:

- Government funding (national or provincial financial budgets)
- Donor grants (governmental or non governmental agencies/organisations)
- Sales of services or courses.

Table 10: Sources of funding

The objective is to identify possible sources of funding for the resource centres' survival. The sources of funding identified would be proposed for negotiations in securing funding. The most imminent, reliable source of funding would be the public funds, that is, National Education Funding. The resource centres would have to be incorporated into the national education financial budget through the Provincial Directorate of Education with the status of the Professional Training and Development Institution (PTDI) in order to qualify for inclusion.

**CRITICAL QUESTION 11:**

The summary of the interview schedule and focus group.

Presentation of key ideas only.

### **FUNDING PROCESS**

- Good, fine but needs improvement
- Decision making is rare; top managers know how often;
- Involve the resource centre managers to share ideas and to enrich decisions;
- Make the funding process participatory and cooperative.

The general feeling about the funding process is good with greater satisfaction. The urge is to make it more encompassing, participatory and cooperative, as this will improve the quality of decisions made and outcomes.

### **EQUITABLE CRITERIA FOR FUNDING OR RESOURCING**

.Some resource centres are better than others

.Managers' blockading attitudes of mind;

.Local needs and reality; number of users;

.Developmental or historical contexts.

It is evident that some resource centres are better off than others. Contributing factors to the current situation are the lack of equitable criteria for funding or resourcing, and managers' attitudes. Some managers only work to earn their living but they are not committed to the development of other areas. They blockade any efforts for change. Some places need more help and support than others.

### **FINANCIAL MANAGEMENT**

- Good, fine, may need some improvement;

- Delaying funds and feedback;
- Needs uniform, clear procedures;
- Managers need to have accounting knowledge and skills;
- Urge for decentralised financial management and allocated budget;
- Empowered managers may maximise funds and other resources.

From the resource centre managers' viewpoints, the financial management is good with greater satisfaction. The only great concerns would be to improve communication, financial accounting knowledge and skills, and urge for decentralised financial management and allocated budgets.

## **CHAPTER 5: DISCUSSION OF OVERALL RESEARCH FINDINGS.**

The chapter will discuss the overall findings in a wider perspective and within the context of the research. It will also approve and disapprove arguments or claims of the core hypotheses, drawing good and bad lessons. In the course of discussion the research revelations will make reference to the evidence of the big picture, that is, data demonstration, data interpretation and data analysis as substantiating material to the hypotheses and conclusion. It will also discuss the significance and implications of the research, that is, what should be done and what happens next, and effects and limitations. Below are the core hypotheses as presented in the rationale of the research:

- The current resource allocation decision-making system widens the gap and inequality of socio-economic opportunities;
- Centralised financial management does not consider the creative initiatives and ability of the resource centre managers;
- The ceasing of British funding would make the resource centres go out of business.

## **GENERAL RESEARCH FINDINGS.**

### **HYPOTHESIS 1:**

**The current resource allocation decision-making system widens the socio-economic gap and inequalities.**

The research revelations show that the resource centre managers are not actively involved in the resource allocation decision-making process. This is provided by critical questions 4 and 5. On asking the resource centre managers, all of them occupying lower managerial positions, if they knew any criteria used for funding or resourcing or if they participated in the resource allocation decision-making process, they all responded in the negative. For example, some provisions are made for furniture, mechanical equipment, etc, without seeking the resource centre managers' opinions in terms of suitability, durability, maintenance serviceability, etc. The resource centre managers are thus reduced to nothing other than receiving hands. Some critical decisions are taken on their behalf.

As far as the decision-making process is concerned, the resource centre managers should be actively involved. Because they know the historical background, developmental reality and needs, their involvement would enrich and diversify the decision-making system to take more reflective, informed decisions on socio-economic and cultural aspects. Their opinions would help shape the quality of socio-economic and cultural viability of decisions. To sum up, Martinussen (1995) suggests that people who are excluded from the policy, decision-making and resource allocation process are prevented from getting a fair share of resources in society.

## **IMPLICATIONS**

If you look at charts 1 and 2, you will see that the funding or resourcing of the resource centres is disproportionate to the number of teachers of English in the INSET training course. This demonstrates clearly that the lack of involvement of the resource centre managers has domino or spillover effects. The funding or resourcing did not follow any criteria, and this has created an inequality in socio-economic and cultural benefits. The use of the equitable criteria below could minimise the gap. These are:

- Local and/or relative needs,

- Local reality,
- The potential number of users or beneficiaries, or
- A combination of the three.

For example, the evidence indicates that the benefit discrepancy of resources, that is, an inequality in resource allocation, is huge among the resource centres.

What's more, in purchasing furniture or mechanical equipment, they should obey the techno-economic factors such as availability of maintenance services. Some purchases made so far did not do this. For example, eleven photocopiers were bought but today only few are properly working. The rest are broken down and cannot be repaired because the make has no dealers or agents to repair them in most of the provinces where the resource centres are located. This puts sustainability in jeopardy. Why buy such photocopiers in the first place?

The revelations in critical questions 1, 2, 4, 5 and 6 fully support the claim made in the hypothesis. The following materially and conceptually substantiate the hypothesis in respect of:

- Lack of equitable criteria for funding or resourcing and criteria for procurement;
- Lack of active involvement of resource centre managers in the resource allocation decision making system;
- Managers' attitudes blockade resource allocation;
- Refusing resources to certain areas because of assumptions that they lack 'absorptive capacity'.

According to Todaro, MP. (1983) defines an **absorptive capacity** as the ability of a country to effectively 'absorb' foreign private or public financial assistance, that is, to use the funds wisely and productively. Meier, GM (1976) says that an absorptive capacity covers all the ways in the ability to plan and execute development projects, to change the structure of the economy, and reallocate crucial factors by institution problems, or by unsuitable organisation.

It is believed that some donor nations use the absorptive capacity as a condition to giving financial aid. To my understanding the absorptive capacity has a conceptual and relative connotation or meaning. Some use it in its real (face-value) meaning and others use it to manipulate financial aid recipients. Todaro, MP. (1983) continues to say that the recipient country's 'absorptive capacity' is a euphemism for its ability to use aid funds wisely and productively (often, the way donors want them to be used) ...donor nations determine how much aid to give, in what form, for what purposes, and under what conditions. Evidently enough, in October 2000, four African nations, including South Africa, refused to take loans to buy AIDS drugs from the United States of America (USA). The recipient nations were conditioned to buy the drugs from US pharmaceutical companies. This meant that the financial aid would come from US banks and all of it could be spent on buying the drugs in the USA. So where would the 'new money' come from to pay back the loans if all the money was spent in the USA? These nations would be able to buy the same drug to save people somewhere else cheaper but they did not have the **absorptive capacity**. What's more, donor establishments may have strong reasons to give financial aid on the basis of the absorptive capacity. However, care should be taken not to undermine and underestimate a local absorptive capacity to allow local solutions.

## **HYPOTHESIS 2:**

**Centralised financial management does not consider the creative initiatives and ability of resource centre managers.**

The resource centre managers do not have any resource allocation decision-making power or autonomy over financial affairs and financial management. Anything to be done or any decision to be taken must go through a consultation and approval of the hierarchy which increases the heavy dependency of the resource centre managers. For example, chart 7, indicates that there is no financial transparency, there is an uncertainty in the flow



of funds and crippling delays in the transfer of funds which makes financial planning and implementation activities difficult. The resource centre managers may have planned to implement some activities but they would stand by waiting for funds as long as they arrive. A good example is the April 2000 funds crisis which wrecked and paralysed the northern region work plans. This was caused by the centralised financial management which created disruptive occasions. In addition, the heavy dependence and uncertain funds dispensation limit the creative initiatives of the resource centre managers.

### **RESEARCH IMPLICATIONS.**

Any system discredits itself by holding too much power and authority. The effective way seems to be decentralised decision-making in the financial system as it focuses on self management at the local organisational level. As Obsbourn and Gaebler (in Bush, T and West-Burnham, J. (1994) put it, this is flexible and innovative enough to respond to needs. Thomas (in Bush, T. and West-Burnham, J. (1994) says such a system enables managers to make better choices to maximise efficiency because they are closer to the clients...will give urgency to satisfy needs, will best know the most efficient way of combining available resources to meet as many of the needs as possible.

Such a transition would empower the managers and make the whole financial management responsive to the needs. However, some normative procedures should be laid down to avoid financial anarchy and abuse of power or corruption.

In view of that, there should be a devolution of resource allocation decision-making powers and financial management to a local organisational level. In order for the decentralised resource allocation decision-making and financial management systems to succeed, it would be necessary to train the managers in financial accounting. For example, chart 7 points out that the resource centre managers are not operating at their potential because they lack financial accounting, computing, and planning knowledge and skills. The resource centre managers would need training to acquire such knowledge or

skills in order to do their job with confidence.

To continue, in order for the resource allocation decision-making, decentralised financial management and yearly financial budget allocation or multi-year financial budget allocation to operate properly, it would be necessary to:

- Define clear roles and responsibility;
- Train the resource centre managers on critical knowledge or skills needed;
- Lay down working normative procedures;
- Monitor, control performance and progress;
- Give a timely feedback.

To conclude, when dealing with accredited businesses, the resource centre managers should pay their bills by cheque. This would reduce the workload of tracing supporting documents in form of receipts which some businesses claim to have but never produce. It would also increase accuracy in reporting on financial transactions. When dealing with small businesses without a formal accredited receipt system, only very limited amounts of money should be laid down. The money involved should be supported by photocopies of the legal personal documents of bearers, such as an identity card, a passport, etc, and a declaration of good intent. In both cases, the payments should be fully authorised and signed by at least two of the three accredited officials.

### **HYPOTHESIS 3:**

**The ceasing of British funding would make the resource centres go out of business.**

The research has identified three possible sources of funding for the resource centres:

- Government funding (national or provincial);
- Donor grants from non-governmental and governmental agencies/organisations;
- Sales of services or courses for supplementary funds.

The most reliable source of funding, if secured, would be government funding. The resource centres render professional training and development to the public teachers of English and therefore they should benefit from funding from the system they serve.

The resource centres need to be fully integrated into the education system and be fully accountable to the provincial or national education authorities. At the moment, they are only fully accountable to the project management staff. They need status and recognition as English Language Resource Centres (ELRCs) with the contract of:

- Rendering professional training and developing the public teachers of English;
- Monitoring and controlling a professional standard, that is, Quality Assurance;
- Selling English Language services to the general public.

Finally, donor grants and sales of services are not a guarantee of survival because they depend on multifaceted factors such as political, natural, socio-economic and cultural. They may be used if opportunities rise, that is, on the basis of strike-it-rich!

All in all, the ceasing of British funding will leave the resource centres in a very highly volatile, precarious, and uncertain financial position. Unless the funding is secured from other sources, the likelihood of the resource centres going out of business and the risk of losing their professional socio-cultural input is high.

## **CONCLUSION.**

The conclusion has been organised in three sections. These are: funding process, equitable criteria for funding, and effective financial management. Each section recapitulates the salient research findings. The following are the overall key findings:

- The need for involvement of lower managers in the policy, decision-making and resource

allocation process;

- Identified equitable criteria for funding (or resourcing) and criteria for procurement;
- The need for negotiated decentralised financial management;
- Managers lack financial accounting knowledge and skills;
- Managers' blockading attitudes to resources;
- Refusing the resources of certain areas because of assumptions that they lack absorptive capacity;
- The need to negotiate funding with provincial and national education authorities.

### **FUNDING PROCESS.**

The research findings reveal that the funding process does not actively involve lower managers of resource centres in the resource allocation decision-making process. As a result, there has been a disequilibrium of resource allocation, that is, a socio-economic inequality of opportunities and benefits. Some resource centres have benefited more than others because the top management were not concerned with an even distribution of resources. In order to make the funding process more equitable and responsive to needs, it should decentralise the resource allocation decision-making process so that it becomes more accessible and efficient.

### **EQUITABLE CRITERIA FOR FUNDING.**

In the course of data analysis, the study findings indicated that there are no equitable criteria for funding. This is one of the major factors that contributed to an even distribution of resources to the resource centres. The research revelation suggests that the following could be used as the equitable criteria for funding:

- Local and/or relative needs,
- Potential number of beneficiaries;
- Local reality; or
- A combination of all of above.

In terms of needs, a flexible formula of resource allocation should be adapted according to needs reality and relativity. For example, the less resources available, the more resources need to be allocated; the more resources available, the less resources to be allocated, etc. It is not a magic formula but it would help to lessen the degree of socio-economic disadvantages in resource allocation in a society where resources are already at a disequilibrium. Another equitable criterion is to correlate the resource allocation to the potential number of beneficiaries or apply the criteria in a holistic (or systemic) way.

### **FINANCIAL MANAGEMENT.**

The research findings reveal that there is a need to decentralise the financial management. What to decentralise and what not can be negotiated with the resource centre managers. This would allow the resource centre managers to their creative initiative to maximise their financial and other resources. For it to work properly, the resource centre managers need some training in financial accounting.

What's more, financial transactions involving big sums of money should be strictly done by cheques. Only small bills should be paid in cash and should be supported by photocopies of legal formal documents of the bearers and declarations of good intent. In both cases, the payments should be fully authorised and signed by accredited officials.

As far as the financial budget is concerned, it should be a yearly financial budget, that is, a single allocation, but any surplus can be retained and a new allocation should be added to it, or a multi-year financial budget, that is, a single or cumulative allocation that focuses on long-term financial planning and expenditure. The funds allocated should be immediately transferred to the resource centres at the beginning of the financial year. This is good for financial planning and focus. In addition, there should be clear guidelines and a format for financial reporting which should be complemented by timely feedback. This would help prevent making grave mistakes and help those involved take timely corrective

actions.

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## Appendix 1.

### **RESEARCH DATA COLLECTION BATTERY.**

#### **Researcher's good intent.**

This research on equitable funding (or resourcing) and financial management of the ELT Resource Centres intends to collect data which may

- Be used to improve the ways of funding or resourcing and financial management;
- Lead to equitable, fair distribution of resources; and
- Improve the processing of financial statement, financial planning, controlling and reporting.

## Appendix 2

### **Funding Process**

1. What is the number of teachers of English involved in the INSET in each province?

PROVINCE	No OF TEACHERS
----------	----------------

Niassa	
Nampula	
Cabo Belgado	
Zambezia	
Tete	
Sofala	
Manica	
Inhambane	
Gaza	
Maputo	

2. How much does it cost to run the course in each province?

PROVINCE	AMOUNT OF MONEY IN US \$
Niassa	
Nampula	
Cabo Delgado	
Zambezia	
Tete	
Sofala	
Manica	
Inhambane	
Gaza	
Maputo	

Appendix 3



3. What criteria do you use for funding or resourcing in a way of refurbishment or buying furniture / equipment?

ITEM	CRITERION
Funding or resourcing	
Buying furniture or equipment	

4. Do you know any criteria used for funding or resourcing?

YES	NO

5. Lower managers actively participate in the resource allocation decision making process.

AGREE	DO NOT AGREE

#### Appendix 4

#### CRITERIA FOR FUNDING OR RESOURCING

6. In your opinion, write in table the best criteria for funding or resourcing as indicated.

ITEM	CRITERION
Funding or resourcing	
Buying furniture/equipment	

### FINANCIAL MANAGEMENT

7. Write problems and solutions for each item as indicated according to your experience in processing financial statement, financial planning, control and reporting in accord with your experience.

ITEM	TWO PROBLEMS	TWO SOLUTIONS
Processing financial Statement		
Financial planning		
Financial control		
Financial reporting		

### Appendix 5

8. Write a cross (x) in a box below against your choice of the financial budget you would prefer to run.

Incremental financial budget, that is, a single allocation, which must be used in one year without the carrying over.

Multi-year financial budget, that is, a single allocation, but any surplus can be retained and a new allocation will be added to it.

Yearly financial budget, that is, a single allocation, but any surplus can be retained and a new allocation will be added to it.

9. Mark with a cross (x) a box against the financial management you would prefer to have.

Centralised financial management.

Decentralised financial management.

10. Mention possible sources of funding.

- 1.-----
- 2.-----
- 3.-----

## Appendix 6

### **CRITICAL QUESTION 11:INTERVIEW SCHEDULE AND FOCUS GROUP**

The critical questions were made around the themes of the research:

- Funding process;
- Equitable criteria for funding or resourcing;
- Financial management.

The questions below were used both in the interview schedule and focus group. The only difference is the manner in which interactions were conducted. With regard to the interview schedule, it is a two way interaction, that is, the interviewer and interviewee. While the focus group is a multi-way interaction among the audience and the researcher acts as a facilitator.

### **FUNDING PROCESS**

1. What do you think about the funding process?
2. How often are you involved in the resource allocation decision making process?

3. What should be done?
4. Tell me why you think so.

### **EQUITABLE CRITERIA FOR FUNDING OR RESOURCING**

1. Tell me about your resource centre in comparison with other resource centres ?
2. Why is that?/ Why do you think so?
3. What would be the best (equitable) criteria for funding or resourcing?

### **EFFECTIVE FINANCIAL MANAGEMENT.**

1. What is the financial management like?
2. In your view, what were problems of dealing with financial management?
3. What solutions would you suggest to improve the services of the financial management?
4. Can you give me some reasons?