

BINDURA UNIVERSITY OF SCIENCE EDUCATION



FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTANCY

**TOPIC: PERFORMANCE MEASUREMENT FRAMEWORK FOR
REVENUE-GENERATING PROJECTS IN SCHOOLS: SEKE DISTRICT
CASE STUDY**

BY

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A DISSERTATION/THESIS SUBMITTED IN PARTIAL FULFILMENT OF THE
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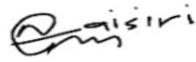
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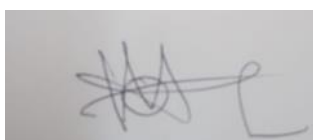
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Abstract

The purpose of this study is to develop a performance measurement framework for revenue-generating projects in Seke District, Zimbabwean schools. Schools have faced declining government funding and have turned to entrepreneurial schemes to fill financial gaps. The Ministry of Primary and Secondary Education has also proactively been pushing for schools to implement large income generating schemes in accordance with the National Development Strategy (NDS). However, these projects lack a common measurement language, making them difficult to sustain, hold accountable, and align with educational strategy.

The study employed a mixed-methods case study approach. The qualitative data was collected using semi-structured interviews of four key informants. One school head from each cluster. Quantitative data were collected through a survey of 62 respondents (school heads, SDC chairpersons, project managers) from 23 sampled schools. Quantitative analysis used descriptive statistics, factor analysis, and multiple regression in Jamovi. Qualitative data were analysed thematically using manual coding.

The findings revealed that 85.5% of schools lack a proper performance measurement system, whereby reviews occur occasionally, and they are crisis oriented with success being measured only in terms of money. The factor analysis uncovered two dimensions for the critical success factors, namely "Governance and Financial Management" and "Community and Educational Fit". The recommended four-perspective approach (Financial, Stakeholders, Processes, Learning & Growth) was considered useful or extremely useful by 85% of the respondents and 85.4% expressed their intentions of adopting it.

The research study concludes that a simple multi-perspective model can be utilized to increase sustainability and educational fit. The recommendations include: statutory requirement for performance measurement, incorporation of training, support units from the district, and staged implementation.

Keywords: performance measurement, revenue-generating projects, balanced scorecard, schools, Zimbabwe

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CHAPTER I

INTRODUCTION

1.0 Introduction

This chapter presents a brief introduction to the study which is aimed at developing a framework for measuring performance of revenue generating projects in schools in Seke District, Zimbabwe.

1.1 Background

In developing countries, the main constraint is finances. This results in the creation of other revenue streams in education systems. But the potential revenue of schools can be squandered up to 40% due to inefficiency and mismanagement of school projects as revealed by Global Partnership for Education research.

In Africa the situation is particularly acute. The African Union Continental Education Strategy for Africa 2016-2025 “recognizes that many governments are not able to provide sufficient funding for education”(Jacob et al., 2022).

In Zimbabwe, the per-learner funding allocation was seriously affected by economic problems which started in the early 2000s. In 2010, many public schools were no longer able to fund basic school needs, including stationery, maintenance, and utilities, through government funding(Jenjekwa, 2020). This financial constraint compelled school leaders to look for other sources of income. The Ministry of Primary and Secondary Education (MoPSE) has also been actively campaigning for schools to go ahead with large income generating activities as per the National Development Strategy (NDS)(Mazuruse et al., 2021a). The National Development Strategy (NDS1, 2021-2025) explicitly requires schools to be semi-commercial hubs where learning and enterprise go hand in hand (Government of Zimbabwe, 2021; Mazuruse et al., 2021a).

Most school heads nationally reported that success was overwhelmingly defined only by revenue generated with no attention to non-financial indicators. This would explain why many projects fail within a short time frame because their leaders are not able to solve the issues they fail to measure. Furthermore, the real challenge for these schools is not to start projects, but to make learning institutions effective and efficient business units. Not only should schools launch these projects, they should also run and properly measure them. One of the important areas that requires improvement is the lack of an organized plan to measure success.

A specific methodology to monitor and evaluate the performance of these projects is needed. There has been little focus on measuring performance in schools' projects. (Zvinavashe, 2024) says 'recent evaluations of school financial management reveal weakness in budgeting forecasting and internal controls. Schools are struggling to maintain financial sustainability. According to (Zvinavashe, 2024) 'recent assessment of school financial management has identified some weaknesses in the budgeting forecasting and internal control'. Financial sustainability for schools is a challenge. In Kenya, the study of public secondary schools shows that poor monitoring and evaluation systems directly affect the implementation of infrastructure projects, as

reported by (Nabibya et al., 2023). A school can have no other measures of success other than budget or test scores like it can in the private sector (Guzman-Mercado and Bautista, 2024), Philippines confirm that sustainability is the primary driver of profitability in educational income generating projects (Miranda et al., 2016). This study examines how performance measurement could greatly help how school revenue generating projects are managed. Seke District is a typical situation where the school has a constrained budget but has an opportunity to leverage community support.

“Private business has applied the Performance Prism”, (Kennerley et al., 2002) and “Balanced Scorecard (Kaplan and Norton, 1996) around the world”. But these are based on the premise of profit maximization as the primary objective. The objectives of public schools in Zimbabwe are multiple: educational outcomes, community service, learner welfare and financial sustainability. There is no framework that has been adapted to school settings in Zimbabwe, especially in resource-poor areas like Seke. This research seeks to address the issue by designing a performance-based framework for school revenue generating projects.

1.2 Problem Description

In most developing countries, including Zimbabwe, revenue generating projects are becoming more and more a vital supplement to dwindling government funding streams in schools. But such projects do not have any formalized performance measurement systems. In the Seke District alone, success is judged by the amount of money made. This narrow focus contributes project mismanagement, and premature termination.

The World Bank's education financing reports have documented that schools in developing countries are weak in monitoring and evaluating supplementary income activities. African schools operate below minimum resource levels, with few possessing systematic evaluation mechanisms for income-generating activities. In Zimbabwe, (Zvinavashe, 2024) confirms that school heads measure project success by revenue alone, while (Mazuruse et al., 2021b) identified other obstacles such as political environment instability, lack of government funding to support projects, limited fiscal space and equipment, and increased inflation.

If there is no overarching measurement structure, schools will not be able to assess if their projects for generating income are meeting educational goals, meeting stakeholders' expectations, or running efficiently. This results in poor utilization of financial resources, poor accountability, and high project failure rates that result in the loss of valuable money.

The problem is most encountered in developing countries, in region which comprises sub-Saharan Africa (Mapuvire, 2023). This study focuses on Seke District, Mashonaland East Schools are mandated to implement income-generating projects under the National Development Strategy (NDS1, 2021-2025) but lack the institutional capacity to measure and manage project performance.

(Jenjekwa, 2020) says 'that the problem intensified following Zimbabwe's economic crisis from the early 2000s, which severely eroded per-learner government allocation, By 2010, most public schools could no longer fund basic needs through government grants alone'. The Zimbabwean Ministry of Primary and Secondary Education responded by pushing schools to engage income generating projects on a larger scale without corresponding investment in performance measurement capacity. The gap

between project expansion and measurement capability has widened and the problem had become both chronic and urgent.

Schools use informal, oral assessment of project performance at present. Success is evaluated in an anecdotal way, not by systematic data collection. There is no existing validated and comprehensive performance measurement framework for revenue-generating projects specifically for public schools,(Hadebe and Khumalo, 2018; Mafugu et al., 2022; Njini, 2024)

A performance framework would contribute by providing clear measures of success other than revenue, better resource management, better accountability of project leaders and greater likelihood of projects' survival and effective purpose (Kaplan and Norton, 1996; Kennerley et al., 2002). Without such a framework, schools will continue to run blind and waste resources.

1.3 Scope and Purpose of the Study

This research aims at developing and validating a Performance Measurement Framework that will be used by institutions to assess the performance of their revenue generating projects.

1.4 Objectives of the Research

1. To determine the factors that are important to school stakeholders, both monetary and non-monetary, which are key to project success.

2. To assess the existing performance measurement tool of the revenue generating projects in the schools of Seke District.
3. To create a performance measurement framework for revenue generating projects in schools.
4. To validate the proposed framework with key stakeholders including school heads and finance committees.

1.5 Research Questions

1. What current practices do Seke District schools use to measure the success of their revenue-generating projects?
2. What are the views of various stakeholders regarding the financial and non-financial indicators that define the success of revenue generating projects?
3. What would a performance measurement framework for revenue-generating projects look like when designed specifically for schools?
4. How do school heads and finance committees in Seke District perceive the importance, utility and completeness of the proposed framework?

1.6 Research Significance

For the Researcher:

The study contributes to knowledge by introducing business concepts (in particular, the Balanced Scorecard) into schools and by addressing the lack of research literature on measuring the success of schools' revenue generation efforts.

To the Schools:

This study can help schools in decision-making about which projects to fund, selecting successful and sustainable projects, ensuring that projects support learning and teaching, and providing evidence to parents, community and government of project impact.

To the Government:

The results are in line with the government's Education 5.0 vision that promotes schools as production centers. The framework can be used for all school projects as an official model, which will help to achieve consistency and provide training for school heads and committee members.

1.7 Underlying Study Assumptions

The study assumes that there will be no policy change during the study. Respondents will answer truthfully. The combination of rural and peri-urban areas in Seke District is sufficiently representative. All projects share common attributes suitable for one

framework, the Balanced Scorecard is applicable to schools and school staff will participate despite heavy workloads.

1.8 Delimitations of the Study

This research work deals with public schools within Seke District, Mashonaland East Province. The research covers school projects designed to produce income. It does not cover general project management, teaching methods or curriculum changes.

1.9 Limitations

The study is done in one district only and may not be representative of the country as a whole. There has been no implementation but validation by stakeholders' perception. Self-reported data may present social desirability bias. Some schools were unwilling to provide financial information. The sample size ($N = 69$ from 23 schools) is small, limiting the power of the statistics. Financial KPIs in the framework need to be adjusted to reflect the circumstances.

1.10 Definition of Terms

Revenue Generating Project: A business-oriented activity that a school begins primarily to generate extra funds, including school shops, chicken farms, vegetable gardens and renting out school equipment.

Project Performance: The school's capacity to reach its intended goals efficiently and effectively, with the aim of earning a profit (Henri, 2004; Lebas and Euske, 2002).

Measurement: A way of quantifying something precisely. The process of assigning a number or value to a phenomenon (Koutoupis et al., 2025).

Performance Measurement: The process of assigning numbers to a project's financial and non-financial elements (van Helden and Reichard, 2013).

Performance Measurement Framework: A process that schools can use to assess the effectiveness of projects, including the data collection, grouping of indicators, and data analysis.

Critical Success Factors (CSFs): These are the factors that are essential to be in place for success (Rockart, 1979).

Key Performance Indicators (KPIs): Values that are measurable to show that the project is achieving its goals (Edition, 2018).

School Development Committee (SDC): A team of parents, community members and teachers who manage and support the school with legal responsibilities in development and finances.

1.11 Chapter Overview

The study was introduced and the need to face the challenge of implementing revenue generating projects in Zimbabwean schools, as a result of funding shortages and policy compliance, was explained. Research confirms projects are widespread but poorly evaluated and this narrow focus contributes to high failure rates in Seke District due to lack of structured performance measurement. The study seeks to solve this problem by creating a performance framework. Chapter Two identifies gaps existing research on performance measurement, school enterprises, and Balanced Scorecard, identifying gaps that this study addresses.

CHAPTER II

LITERATURE REVIEW

2.1 Introduction

Chapter two is an analysis of the literature relevant to the formulation of a framework for measuring performance in revenue generating projects in schools. This chapter will analyze the theory underlying performance measurement, performance measurement frameworks and the conceptual framework underpinning this study.

2.2 Theoretical Background.

2.2.1. Open System Theory

The theory views a revenue-generating project as a system not existing in isolation (Kleiner, 1986). Any organized group can be viewed as a system that both influences and is influenced by its surrounding environment. A revenue-generating project operates within two interconnected environments: internal (school head, teachers, finance officer, learners) and external (parents, community, government, market conditions). Open system theory concept is very helpful in designing a performance measurement theory.

2.2.2 Organizational Theory

According to (McAuley et al., 2007), organizational theory sees an organization as people working together towards shared goals. The focus of this theory lies in the organization's structure, function, and behavior of individuals within it. A school revenue project functions like an organization with people working jointly to raise income. 'Critics argue that organizational theory wrongly assumes everyone shares the same goal (McAuley et al., 2007; Silverman, 1970); 'some members may pursue personal goals'.

2.2.3 Stakeholder Theory

Stakeholder theory (Freeman, 1984) presents an important view for understanding how schools manage revenue generating projects to benefit everyone involved. Stakeholders include learners, parents, teachers, community, government ministries, teacher unions and donors. Research consistently emphasizes the importance of maintaining good relationships with external stakeholders (Tian and Huber, 2020). The theory helps design a performance measurement framework that captures how well school revenue projects meet the needs of interested parties, making the framework more holistic and sustainable.

2.2.4 Goal Theory

Goal theory (Pennings and Goodman, 1977) explains how organizations such as schools organize themselves to achieve goals. It sees a school revenue generating project as a system put in place to meet particular needs. Success is judged by how well stated objectives are met, with emphasis on final results and set targets). However, (Hannan and Freeman, 1977) said that the goal theory tends to encourage short-term goals and overlook long-term sustainability, potentially compromising future viability.

2.3 Existing Performance Measurement Frameworks

Scholars and practitioners have developed many models and tools, only a few have significantly impacted how organizations measure performance. Reviewing established frameworks is useful for developing a framework tailored to schools' income generating projects.

2.3.1. The Balanced Scorecard

'Balanced scorecard was developed by Robert Kaplan and David Norton in 1992' (Kaplan and Norton, 1996). The main concept is that organizations should not measure success in terms of funds. They proposed four perspectives: customer, learning and growth, financial, and internal processes. Good qualities: pushing companies to think beyond short term profit, connecting day to day tasks with strategy, and using both lagging and leading indicators. Strengths: it is more of a strategic tool than a measurement tool; tells what to measure not how; it was designed for profit-making businesses and lacks learner welfare and community service. For this study, the multi-perspective idea is borrowed and adapted. The customer lens is replaced by the stakeholder lens, the model concentrates on stakeholders, and while emphasizing only learning and growth, the model stresses more on developing skills of both the learner and the teacher

2.3.2 The Performance Prism

The Performance Prism was developed by (Kennerley et al., 2002) and is a method that helps to rethink the focus of performance measurement from what to measure to who are the stakeholders and what do they want. The framework is made up of five dimensions namely; contributions of stakeholders, satisfaction of stakeholders, capabilities, processes and strategies. It takes a stakeholder-centred approach and considers the two-way relationship, but is challenging for small organisations such as schools in Seke District. The study is based on the concept of stakeholder relationships and incorporates it into a less complex and more practical system.

2.3.3 The Stakeholder Framework for Strategic Performance Measurement

Stakeholders may be divided into two broad categories: primary and secondary stakeholders. The primary stakeholders are owners, customers, employees, and suppliers, since they have direct dealings with the business. The secondary stakeholders are the community, government, and the general public because their interests get affected due to the operations of the business, even though they do not have any direct dealings with it (Atkinson et al., 1997). Simplicity, recognition of non-financial obligations, and fostering transparency are some strengths. Some weaknesses occur due to conflicts of stakeholder demands, domination by powerful stakeholders of weak stakeholders, and efforts to satisfy all stakeholders resulting in an overcomplicated list of strategies. This research does not only rely on the model suggested by Atkinson, who ignores financial sustainability; on the contrary, this model uses the stakeholder approach together with financial and procedural elements of Balanced Scorecard.

2.3.4 Summary of Existing Frameworks

Every framework has some helpful components. There are several views on the Balanced Scorecard, the Performance Prism focuses on stakeholder relationships, and Atkinson's focuses on simplicity. None, however, was created specifically for Zimbabwean schools with limited budgets and several educational objectives. This study builds on the strengths of each, avoiding its weaknesses, and utilizes the four dimensions of the Balanced Scorecard approach except the financial dimension. The stakeholder and educational and governance dimensions are used in the framework of this research.

2.3.5 Comparative Analysis of Performance Measurement Frameworks

Table 1 Comparative Analysis of Performance Measurement Frameworks

Criterion	Balanced Scorecard (Kaplan and Norton, 1996)	Performance Prism (Kennerley et al., 2002)	Stakeholder Approach (Atkinson et al., 1997)	Proposed Framework
Primary Focus	Strategic alignment	Stakeholder relationships	Stakeholder satisfaction	Multi-stakeholder accountability + educational mission
Number of Perspectives	4	5	2	4
Financial Emphasis	High (profit maximization)	Moderate	Low	Moderate (viability, not maximization)

Criterion	Balanced Scorecard (Kaplan and Norton, 1996)	Performance Prism (Kennerley et al., 2002)	Stakeholder Approach (Atkinson et al., 1997)	Proposed Framework
Stakeholder Inclusion	Limited (customers only)	Comprehensive (5 faces)	Comprehensive	Comprehensive (parents, learners, community, government)
Educational Outcomes	Not addressed	Not addressed	Not addressed	Explicitly embedded
Implementation Complexity	Moderate	High	Low	Low (designed for low-capacity contexts)
Assumed Organizational Maturity	Medium-large firms	Large organizations	Any size	Small, resource-constrained institutions
Suitability for Zimbabwean Schools	Low (requires adaptation)	Very Low (too complex)	Moderate (lacks financial focus)	High (specifically designed)

2.4 Critical Success Factors for School Revenue Generating Projects

‘The concept of Critical Success Factors (CSFs) was introduced by’ (Rockart, 1979). These are the few absolutely essential things that must go right for a project to succeed. Based on prior studies(John and Kaganga, 2022; Rockart, 1979), the following CSFs are identified:

2.4.1 Strong support from school leadership – A good leader motivates the team, makes strategic decisions and drives the project forward (Bass and Riggio, 2006). Genuine backing from school administration is crucial (John and Kaganga, 2022)

2.4.2 Active involvement from parents and the community. When parents and community members participate, they create a supportive ecosystem (Epstein, 2018; Henderson and Mapp, 2002), building support, trust and potential partnerships (Barnard, 2004).

2.4.3 Enterprise Planning– Careful business planning helps organizations grow and stay successful (Mabhungu, 2017). Lack of planning is clearly linked to failure

2.4.4 Information Systems Management –Effective information management is essential for decision-making and accountability.

2.4.5 Revenue management – A specialized area focusing on boosting revenue while handling limited resources to secure long-term sustainability (Ng et al., 2013).

2.4.6 Cost management – cost control is one of the critical success factors. Keeping costs in check, especially inventory, lifts project profits (Anjum et al., 2011).

2.4.7 Risk management – Identifying potential pitfalls (financial shortfalls, inadequate resources, supply disruption, misconduct) and tackling them before they ruin the project (Effendi, 2025).

2.4.8 Commitment of teachers and students – Schools depend heavily on the voluntary energy and dedication of their internal community.

2.4.9 Innovation – Especially given limited resources and unpredictable conditions, innovative schools find low-cost, locally adapted ways to generate revenue(Yenwo, 2026).

2.5 Conceptual Context

The framework is grounded in the belief that success of any revenue generating venture cannot be measured through a single criterion, but only through a comprehensive measure. The framework is grounded in the belief that success of any revenue generating venture cannot be measured through a single criterion, but only through a comprehensive measure The Balanced Scorecard. Dependent variables include enhanced project performance, increased profitability, on-time budget delivery, improved accountability, reduced leakages, and higher stakeholder trust.

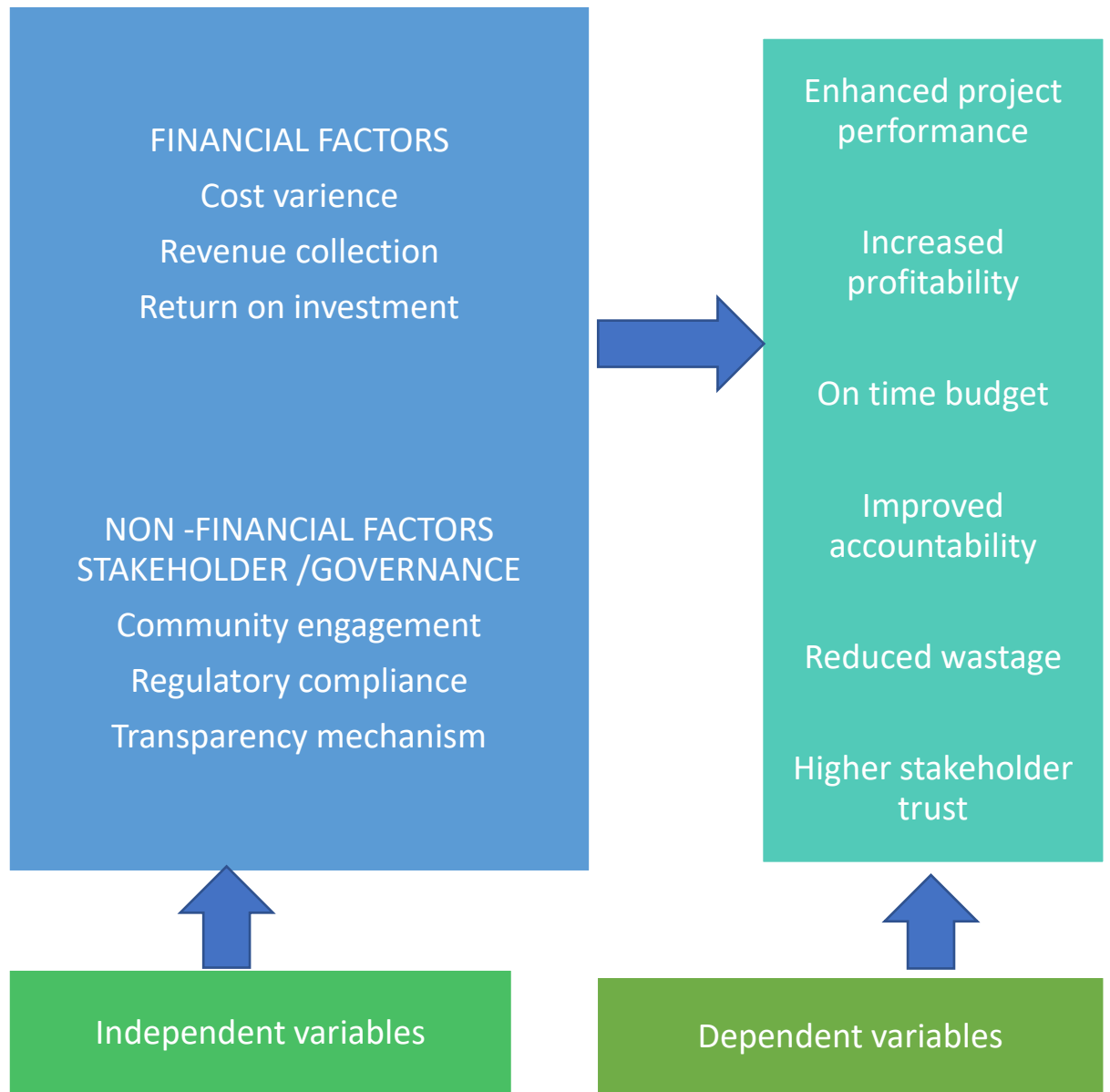


Figure 1 Conceptual flow chart

2.6 Empirical Review

Studies related to performance measurement of revenue-generating projects in schools were examined for their purpose, methodology, results, delimitation, limitations, and suggested future research directions. The review synthesizes these studies to identify the gap that the current study addresses.

2.6.1 Performance measurement system in Schools

The research conducted in the secondary schools of the Zimbabwean government was geared towards finding out the indicators used to measure the performance of these schools. The method of research utilized the mixed-method research design and was based on the pragmatist philosophy of research. The results of the research revealed that there were various indicators for measuring the performance of schools (Hadebe and Khumalo, 2018). The study recommended developing a performance scorecard check to monitor school performance over time, and identifying KPIs with stronger correlation to actual educational outcomes. However, it examined general school performance KPIs rather than specifically revenue-generating projects.

2.6.2 Determinants of Project Success

A research in secondary schools of Kwekwe District in Zimbabwe revealed entrepreneurial activities as a source of income generation for schools. In this research, a pragmatic paradigm was embraced and the methodological approach used was that of a mixed-method, which was done in an explanatory sequential manner. 'It was found that mistrust between the school development committees and the school head among the reasons for the abandonment of some of the income generating projects'(Njini, 2024). In this research the income sources of schools and the factors that limit the development of such projects were also taken into account, however, there were no suggestions for the measurement of the school projects' performance. Thus, the authors suggested further research in this field(Njini, 2024).

2.6.3 Contribution of IGPs to School Development

‘A research study carried out in Kenya investigated the role of income generating activities (IGAs) in influencing the financial performance of public secondary schools’ (Mgejwa et al., 2025). Quantitative research methodology was used by the authors and they discovered that schools that implemented IGAs performed better financially compared to those that did not implement any IGAs. Nevertheless, the study was based only on financial aspects of performance and did not take into account other non-financial factors of performance. Accordingly, the researchers suggested formulating a policy framework for implementation of IGAs in schools (Mgejwa et al., 2025).

2.6.4 Strategic Management of Income-Generating Projects

The study was carried out in selected secondary schools in Kwekwe District, Zimbabwe on the availability and efficacy of the documents that are used as guides for the financial management of schools (Mafugu et al., 2022). The study was done using the mixed methods research design where both qualitative and quantitative data were collected concurrently. The results revealed that there were various documents available for use in financial management of schools. The study, however, mainly dwelled on the availability of such documents and the perceptions of the stakeholders regarding the financial performance of the schools without assessing the financial performance of the schools. Moreover, it did not evaluate the performance of income-generating activities of the schools or suggest a framework for evaluation of their performance (Mafugu et al., 2022).

2.6.5 The Impact of Balanced Scorecard Implementation on the Performance of Secondary Schools

A study carried out among private universities in Kenya focused on the use of the Balanced Scorecard (BSC) as a strategic management tool(Oliveira et al., 2024). In carrying out the study, the researchers used a methodology that incorporated both quantitative and qualitative research techniques. According to the results, all four perspectives of the BSC had a significant impact on organizational performance, where the financial perspective showed the greatest impact, followed by internal business processes, learning and growth and then the customer perspective(Hamid et al., 2025). Nonetheless, the study was carried out in the higher education sector as opposed to income generating school projects. In this regard, the current study attempts to extend the use of the BSC to income generating school setting(Oliveira et al., 2024)

2.6.6 Statement of the Research Gap

While existing studies confirm that school-based revenue generating activities contribute positively to financial performance and that performance assessment is essential, there is no comprehensive, validated performance measurement framework specifically designed for revenue generating projects in Zimbabwean public schools. This research seeks to fill this gap through development of a performance measurement framework for revenue generating projects at school level.

2.7 Chapter Summary

This chapter reviewed literature on performance measurement frameworks (Balanced Scorecard, Performance Prism, Stakeholder Approach) and critical success factors. The research identified the strengths and weaknesses of the two approaches, the purpose being to incorporate the strengths in the framework of performance measurement while

avoiding the weaknesses. The literature review also identified variables and key performance indicators. A conceptual framework was developed clearly showing independent and dependent variables.

CHAPTER III

RESEARCH METHODOLOGY

3.1 Introduction

The chapter, emphasis is on the methodology and philosophy of this study. Here the entire process of data collection and analysis is clearly outlined (Brent and Leedy, 1990), research methodology is the systematic approach “to solving research problems,” that makes up the general structure of the research as well as the process of data collection.

3.2 Research Design

‘Research design can be seen as a map of the whole research process’ (De Vaus, 2002). The study utilized a descriptive case study design to have an in-depth insight into the phenomenon being studied. Firstly, describing current practices, the case study allowed an in-depth investigation and then developing and validating a performance measurement framework. According to (Asenahabi, 2019), ‘descriptive design is suitable when the researcher intends to determine and report things the way they are’. ‘The research incorporated both qualitative and quantitative methods’ as advocated by (Bamberger et al., 2010). The qualitative data was gathered using interviews, while questionnaires were used to gather both qualitative and quantitative data. Descriptive research has been successfully used to study income generating activities in school settings (Zvoch and Stevens, 2008).

3.3 Population and Sampling

Target population can be described as the total collection of individuals, organizations, objects, or any other entities about which the researcher wishes to draw conclusions, to whom his/her findings will apply. In this case, the target population of this research will be all the 74 public schools in Seke district in the Mashonaland East Province of Zimbabwe. The researcher got the list of the total number and location of the schools from the district office situated in Chitungwiza. There are 50 primary and 24 secondary schools in the peri-urban and rural areas. These schools were targeted because they constitute a group of schools required to implement revenue generating projects as per Ministry policy. The study focused on school heads, SDC members and project managers or teachers within the schools. The target population was, 222 participants from 74 schools.

3.4 Distribution of schools in Seke District by type and location

Table 2 Distribution of schools in Seke District by type and location

Type of school		Number
Primary	Peri urban	14
	Rural	36
Secondary	Peri urban	7
	Rural	15
Total		74

The researcher selected Seke District in Mashonaland East, Zimbabwe as the research area. The district was chosen because it has a variety of school types and socio-economic environments. Furthermore, it is a good example of the problems this study is trying to solve.

3.5 Population Sample

Choosing the right participant is a corner stone in any research. In sampling, the researcher selects a number of people who will help create knowledge about the larger population. In this particular research, sampling is used to develop a performance measure that accurately reflects the real issues with revenue generation projects. The key goal of using sampling in this research is ensuring that it includes voices of the participants whose opinions reflect the diversity of schools. Because schools differ in location peri urban vs rural, size and types of projects

Due to time and resources constraints the researcher was not able visit all the 74 schools, target population 222 participants. Schools were stratified based on location and type. This grouping makes sure the study captures the different situation schools face. The researcher decided to work 30% of the target population. Names of 74 schools were placed in hat and picked randomly. Sample of 23 schools was selected from population of 74, represents 31% of the population (Asenahabi, 2019) state that 30% is sufficient for descriptive studies.

Table 3 population sample schools

Type	Peri urban	Rural	Total
Primary schools	4	12	16
Secondary schools	2	5	7
Total schools	6	17	23

3.6 Number of participants

From the selected schools, key informants were chosen purposively. These included the School Head of each school and the SDC Chairperson or a representative parent committee member closely involved in projects. These individuals are targeted because of their direct involvement in initiating, managing, or overseeing the school's revenue projects.

Table 4 Number of participants

Group	Number	Reason
School heads	23	Management
S.D.C	23	Community and Governance
Teachers/Project managers	23	Operations
TOTAL	69	Triangulation of roles and Relevance

3.7 Study Instruments

In terms of data collection, the study used two main tools which are questionnaires and semi-structured interviews. The use of several research instruments is necessary since it facilitates the gathering of quantitative and qualitative data. According to (Creswell, 2014), (Saunders et al., 2009), the use of more than one research instrument is encouraged. Mixing approaches makes the findings more reliable and provide a fuller picture through triangulation.

The survey comprised a good mix of multiple-choice questions, Likert scale questions, open-ended questions as well as closed-ended questions. This combination enabled the researcher to obtain quantitative data about current practices alongside qualitative insights into stakeholder experiences and expectations (Bryman, 2016).

Qualitative information was gathered through an interview with the school's principals who were identified as key informants because of their involvement in initiating, managing, or overseeing income generating activities within their respective institutions. This approach is well-suited for examining complex operational and institutional issues (Yin, 2018).

A pilot study was carried out before the main study to determine how clear and well arranged the research instruments were. It revealed unclear wording in two Likert items. The feedback from the test allowed improvements that made the tools more suitable and effective for the main study.

3.8 Validity and Reliability

3.8.1 Validity

Validity refers to how precisely a method measures what it is intended to measure (Trochim, 2007). The researcher archived validity by aligning instruments in literature and research questions. Face validity was established was established through pilot testing with 5 respondents from non-sampled school, who confirmed that items were relevant to school context. Construct validity was supported by factor analysis results in Chapter 4 section 4.12. Two-dimensional structure of critical success factors was confirmed theoretically

3.8.2 Reliability

Reliability was ensured through consistent procedures and the use of multiple data sources for triangulation (Noble and Smith, 2015). Internal consistence reliability was measured using Cronbach's alpha coefficient. It is the most effective index for Likert scale instruments.

3.9 Data Collection Techniques

Permission to conduct the research was granted by the university as well as the Ministry of Primary and Secondary Education. District human resources officials assisted in distributing questionnaires. Interviews were arranged over the telephone and in person

at least 1 week prior. Secondary data for cross-verification was obtained from school records (Bowen, 2009).

Ethical approval for conducting the study was granted by the Zimbabwean Ministry of Primary and Secondary Education and the institution. The questionnaires were distributed with the help of human resource officers at the district level. One week notice prior to interview was given in order to conduct the interview either through telephone calls or face to face. The secondary data was acquired from the school documents.

3.10 Procedures for Data Presentation and Analysis

The process of data analysis was performed on quantitative data in Jamovi and Microsoft Excel. Descriptive statistics (frequency, percentage, means) were calculated. Factor analysis was conducted to reveal the dimensions of the critical success factors, and the consistency of the research tool was tested using Cronbach's Alpha. Multiple regression was used to analyze the factors influencing framework adoption. Interviews were conducted to capture qualitative data, which were then analyzed thematically through manual coding and organization in Excel (Bazeley, 2013; Seidel and Kelle, 2006)

3.11 Ethical Considerations

Ethical clearance for the study was obtained both from the institution as well as the Zimbabwean Ministry of Primary and Secondary Education. Voluntary participation, informed consent, anonymity, confidentiality, and withdrawal rights were assured (Miteu, 2024).

3.12 Chapter Summary

Descriptive research design together with a mixed method approach was applied. The population for the research comprised 222 individuals from 74 public secondary schools, whereby 69 respondents from 23 schools were randomly sampled through stratified random sampling to ensure the inclusion of both peri-urban and rural schools. Questionnaire and interview schedules were used for collecting data. Pilot study was carried out on the research instruments, whereby assurance of anonymity and confidentiality of information was ensured in order to encourage truthful response from respondents. Descriptive statistical methods and factor analysis were used in analysing the quantitative data using Jamovi and Microsoft Excel. Thematic analysis was carried out manually in analyzing the qualitative data gathered using the interviews. Ethical approval for the research was granted by the university and the Ministry of Primary and Secondary Education. In general, the chapter has provided clear explanation of data gathering and analysis process.

CHAPTER IV

DATA PRESENTATION, ANALYSIS AND DISCUSSION

4.1 Introduction

The research presents its empirical results on a sample of 62 participants selected from 23 schools located in the Seke district. Data was gathered in the first term of the 2026 school year. The analytical framework incorporates descriptive statistics and thematic interpretation. The chapters follow a progression that covers the response rate, demographic composition, existing measures for assessing performance, problems, critical success factors, factor analysis, framework formulation, stakeholder perceptions, inferential analysis, thematic analysis, and finally a conclusion.

4.2 Response Statistics

Target population consisted of twenty-three schools from Seke District, where three people per school were selected using purposive sampling in view of their participation in project revenue management activities.

Table 5 Response rate

Description	Target sample	Actual	Respond rate
School Head	23	21	91.30%
SDC member	23	18	78.26%
Teacher/project manager	23	23	100%
Total	69	62	89.85%

From the twenty-three schools 69 participants targeted, sixty-two questionnaire were returned. The high response rate of 89.85% is explained by personal interaction with district human resources department. Furthermore, the use of face-to-face administration of instruments, and the practical relation of the research to the day-to-day operational challenges faced by school management teams contributed to the high respond rate. (Babbie, 2016) indicates, response rates above 70% can be classified as outstanding in the context of survey research and significantly reduce the risks of non-response bias.

4.3 Distribution of Respondents by Role

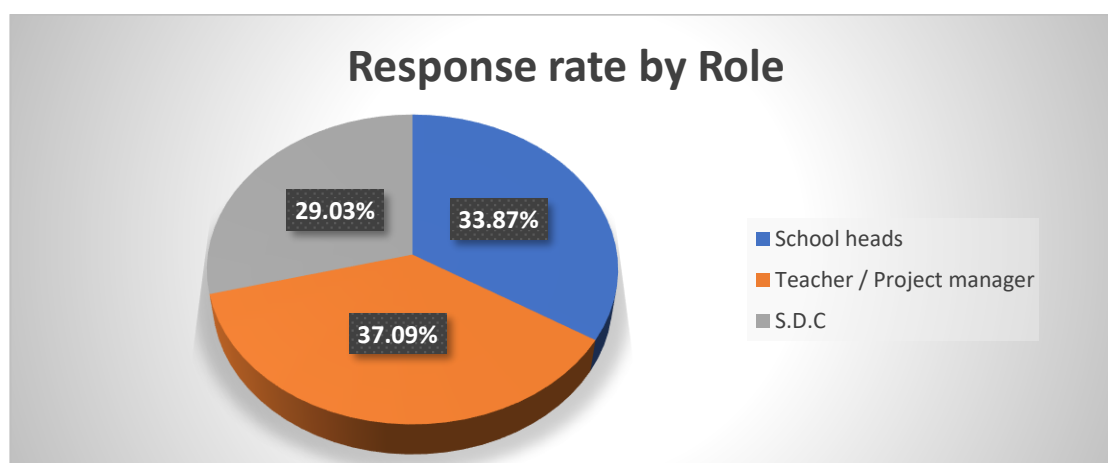


Figure 2 Distribution of Respondents by Role

Among the 62 valid respondent samples in this study, 23 participants are teachers/project managers, accounting for 37.09%; 21 are school principals, accounting for 33.87%; and 18 are SDC members, accounting for 29.03%. These three types of positions correspond to the core roles of project operation, strategy, and community respectively. This balanced sample can support data triangulation and reduce the risk of single-method bias

4.4 Gender Distribution of Respondents

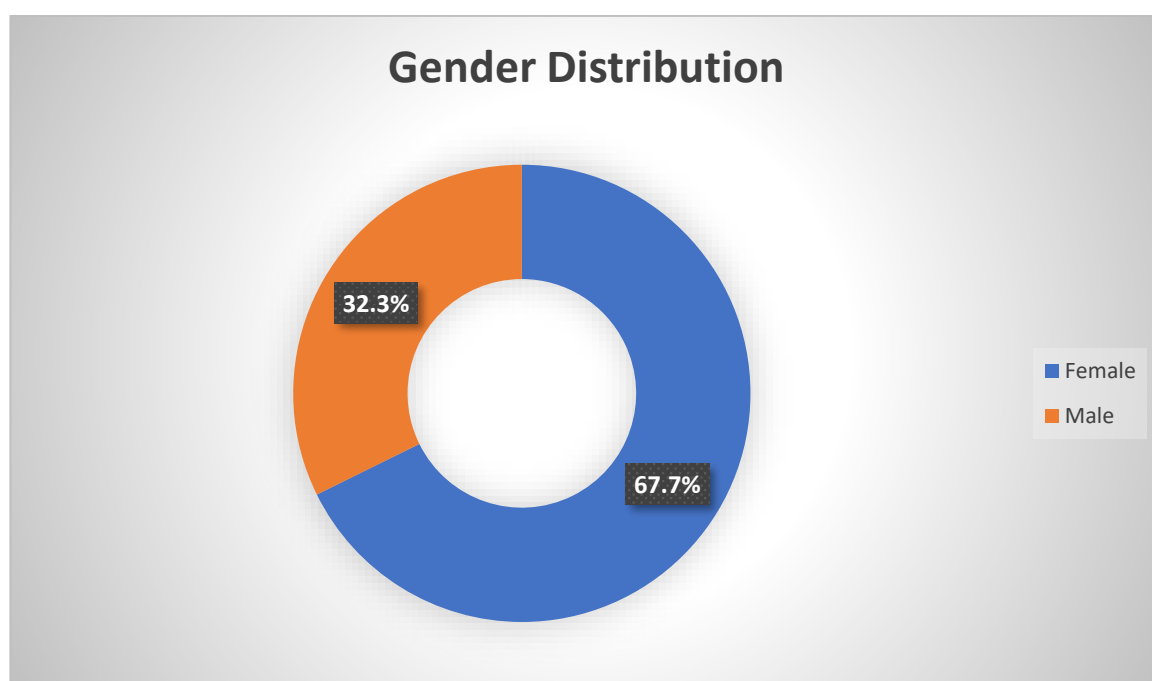


Figure 3. Gender Distribution

.67.7% of the respondent were female, while 32.3% (20/62) were male. This gender balance is typical of the overall structure of the teaching profession in Zimbabwe. Women outnumber the men in education

4.5 Distribution of Schools by Location

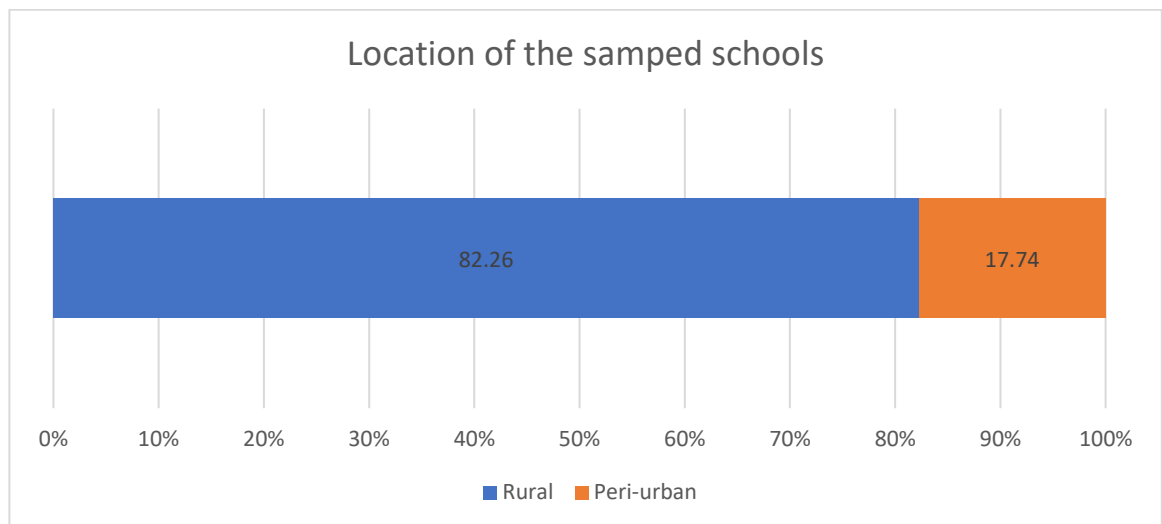


Figure 4. Location of the schools

As by Figure below, most of the participants, representing 82.26% (51 out of 62), came from rural schools while only 17.74% (11 out of 62) came from peri-urban schools. This does not mean there is a problem in the methodology but is a true reflection of the district's education infrastructure where 74% of schools are in the rural area.

4.6 Distribution of responses by School Type

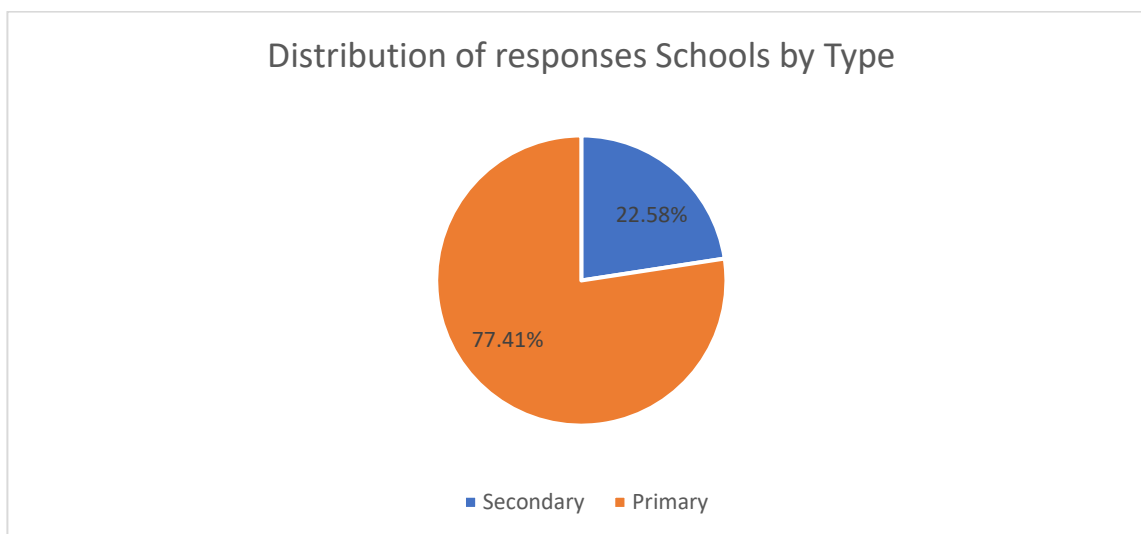


Figure 5 Distribution of responses by School Type

Response from primary school was 48 out of 62 while from secondary school was 14 out of 62. Primary school accounted for 77.4% and secondary 22.58%. This distribution reflects the national ratio of primary to secondary schools in Zimbabwe

4.7 Current Performance Measurement Practices

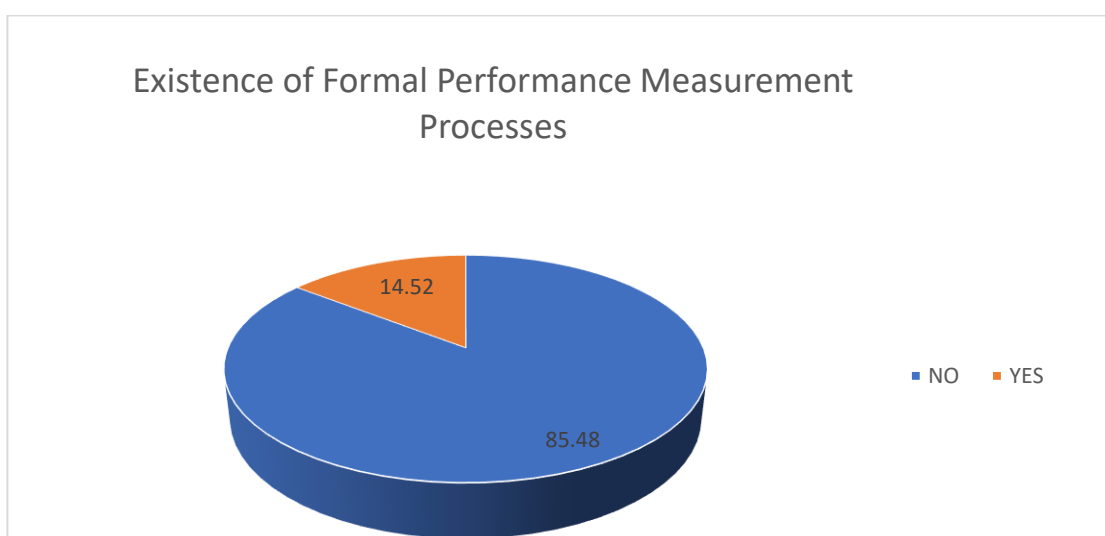


Figure 6 highlights a lack of formal performance measurement in Seke District schools.

53 of 62 (85.48%) reported that there was no formal or written practice to monitor project performance. Fewer than 1/62 (14.52%) had documentation of evaluation procedures. This is consistent with the results of (Bisshoff, 2009) who noted that South African school-based income generating projects often fail to have systems in place for their monitoring, resulting in inadequate resource allocation and failure to sustain the project.

4.8 Frequency of Performance Review

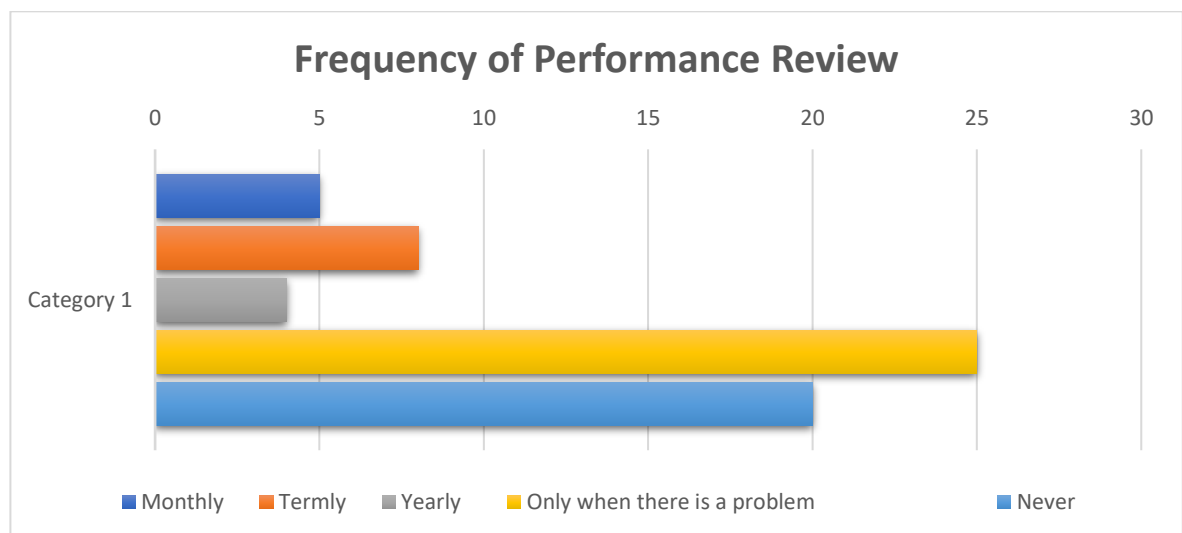


Figure 7 Frequency of performance review

Figure 7 shows a very troubling picture of performance review practices: they are irregular and occur only in times of crisis. 40.3% (25/62) reviewed performance only when problems arose, 32.3% (20/62) never reviewed. Only 27.4% conducted scheduled reviews (monthly 8.1%, termly 12.9%, yearly 6.5%). A Chi square test ($\chi^2(4, N=62)=29.13, p<.001$) supports that there is no equal review of projects in schools.

4.9 Current Methods of Tracking Project Success

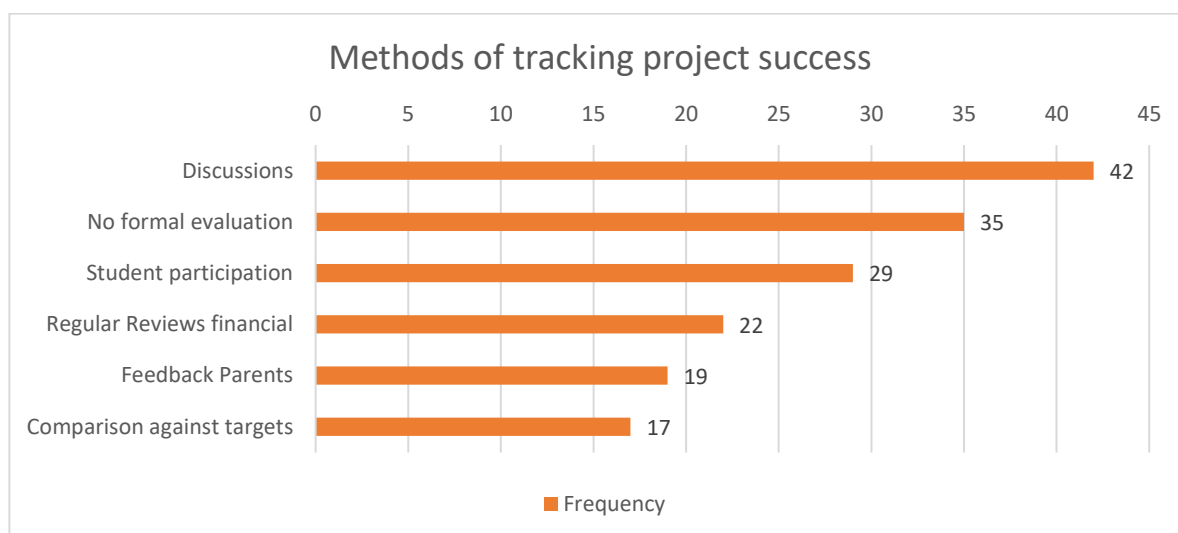


Figure 8 Tracking methods

Figure 8 reveals that the most commonly cited tracking method was "Discussion in SDC or staff meetings 42/62 respondents), followed by No formal evaluation process 35/62 respondents), "Student participation and interest 29/62), "Regular review of financial profit/loss statements 22/62), "Feedback from parents or the community" or 19/62), and Comparison of revenue against set targets 17/62). (Bisshoff, 2009) noted that the prominence of informal forums underscores an oral culture relying on anecdotal evidence rather than systematic data collection

4.10 Confidence in Current Project Performance Knowledge

The highest proportion of respondents (32.3 percent or 20 out of 62) was the one reporting the lowest level of confidence (Level 1 – “Not confident at all”), whereas the second largest proportion of respondents (27.4 percent or 17 out of 62) reported the highest level of confidence (Level 5 - “Very confident”). Additionally, 22.5 percent (14 out of 62) selected Level 2, 12.9 percent (8 out of 62) selected Level 3, and 8.1 percent (5 out of 62) selected Level 4.

4.11 Challenges in Measuring Project Performance

The four predominant problems were, the lack of financial record keeping, the lack of baseline data and performance targets, lack of skills and politics. (Chikoko, 2006) cautioned that politicisation of the school management committees can result in a skewed decision-making process and weaken accountability processes.

4.12 Importance of Critical Success Factors

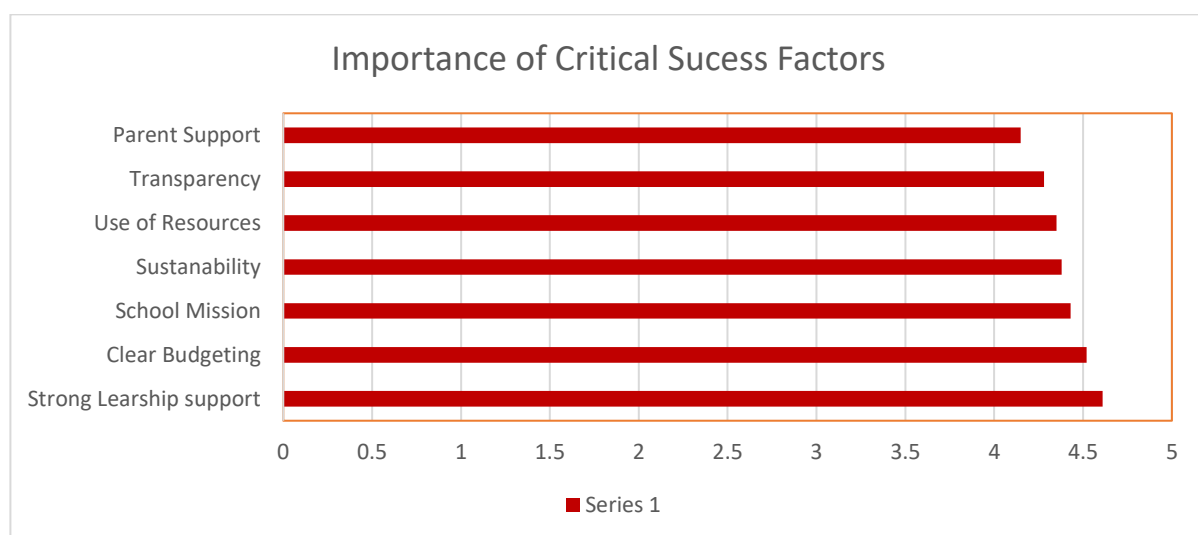


Figure 9. Shows Importance of Critical Success Factors

The Figure above suggests that all eight critical success factors have a mean rating higher than 3.87; hence, all of these factors were perceived as important to extremely important for successful implementation of the project. "Strong leadership and support from the School Head and SDC" had the highest mean score (4.61), followed by "Clear budgeting and financial record-keeping" (4.52); "Alignment with the school's academic mission" (4.43); "Long-term sustainability plan for the project" (4.38); "Efficient use of resources" (4.35); "Transparent decision-making and reporting" (4.28); "Strong buy-in and support from parents" (4.15), and finally "Positive engagement and participation of students" (3.87).

4.12.1. Exploratory Factor Analysis and Reliability Testing

Exploratory Factor Analysis (EFA) was carried out employing principal axis factoring with oblique rotation on the basis that there would be correlation between the factors. Adequacy of sampling was assessed through the Kaiser-Meyer-Olkin (KMO) index (KMO = 0.84), and Bartlett's test of sphericity showed to be significant ($\chi^2(28) = 312.47$, $p < .001$). As a result of the analysis, two factors with eigenvalues higher than 1.0 were found, which account for 68.4% of the variance. Factor 1 "Governance and Financial Management" (eigenvalue = 3.92, 49.0% variance) is characterized by the following items: leadership support, budgeting, transparency, and efficient use of resources (loadings from .62 to .84). Factor 2 "Community and Educational Alignment" (eigenvalue = 1.55, 19.4% variance) consists of parent support, student engagement, mission alignment, and sustainability planning (loadings from .58 to .79). There is a correlation between factors of $r = .52$.

4.12.2 Latent Factor Analysis Results

Table 6 showing EFA Results

Item	Factor 1: Governance and Financial Management	Factor 2: Community and Educational Alignment
Strong leadership and support	.84	.12
Clear budgeting and record-keeping	.79	.21
Transparent decision-making	.76	.18
Efficient use of resources	.71	.28

Item	Factor 1: Governance and Financial Management	Factor 2: Community and Educational Alignment
Alignment with academic mission	.15	.79
Long-term sustainability plan	.22	.71
Strong buy-in from parents	.18	.68
Positive student engagement	.12	.58

An overall Cronbach's alpha of 0.87 was obtained for the eight-item scale, indicating strong reliability. The alpha coefficients for Factor 1 with four items was .84 and Factor 2 with four items was .79, thus both factors surpassed the .70 minimum level (Nunnally & Bernstein, 1994). An overall Cronbach's alpha of 0.87 was obtained for the eight-item scale, indicating strong reliability

4.13 The Proposed Performance Measurement Framework

Based on the Balanced Scorecard approach (Kaplan and Norton, 1996), Performance Prism approach (Kennerley et al., 2002), and stakeholder theory (Freeman, 1984), and using the empirical evidence concerning the critical success factors, Measurement Framework, which is specifically tailored for revenue generating projects in Zimbabwean public schools.

4.13.1 Framework Architecture

The framework is made up of 4 perspectives with 3 Key Performance Indicators (KPIs) within each perspective, for a total of 12 measurable indicators. The design addresses

the identified capacity constraints in this study, which would be difficult to implement if the design was too complex.

Perspective	Objective	Key Performance Indicators	Data Source	Target
FINANCIAL	Ensure project viability and resource stewardship	1. Profit Margin %	Monthly income statement	$\geq 20\%$
		2. Cost Control %	Expense records vs. budget	$\leq 100\%$ of budget
		3. Revenue Collection Rate %	Receipts vs. invoiced amounts	$\geq 90\%$
STAKEHOLDER	Satisfy diverse community expectations	4. Parent Satisfaction %	Termly parent survey (5 items)	$\geq 75\%$ satisfied
		5. Learner Skills Development Score	Project participation rubric	$\geq 3.0/5.0$
		6. Community Engagement Index	Meeting attendance + feedback	≥ 2 activities/term

Perspective	Objective	Key Performance Indicators	Data Source	Target
PROCESSES	Ensure operational efficiency and accountability	7. Record Completeness %	Audit of required documents	100%
		8. Stock Accuracy %	Physical count vs. records	≥ 95%
		9. Reporting Timeliness %	Meetings held as scheduled	100%
LEARNING and GROWTH	Build capacity for continuous improvement	10. Staff Training Hours	Training attendance register	≥ 4 hours/term
		11. Learner Participation Rate %	Project vs. school enrollment	≥ 30%
		12. Innovation Count	New ideas implemented	≥ 1/term

Table 7 Framework Architecture: Key Performance Indicators Perspective

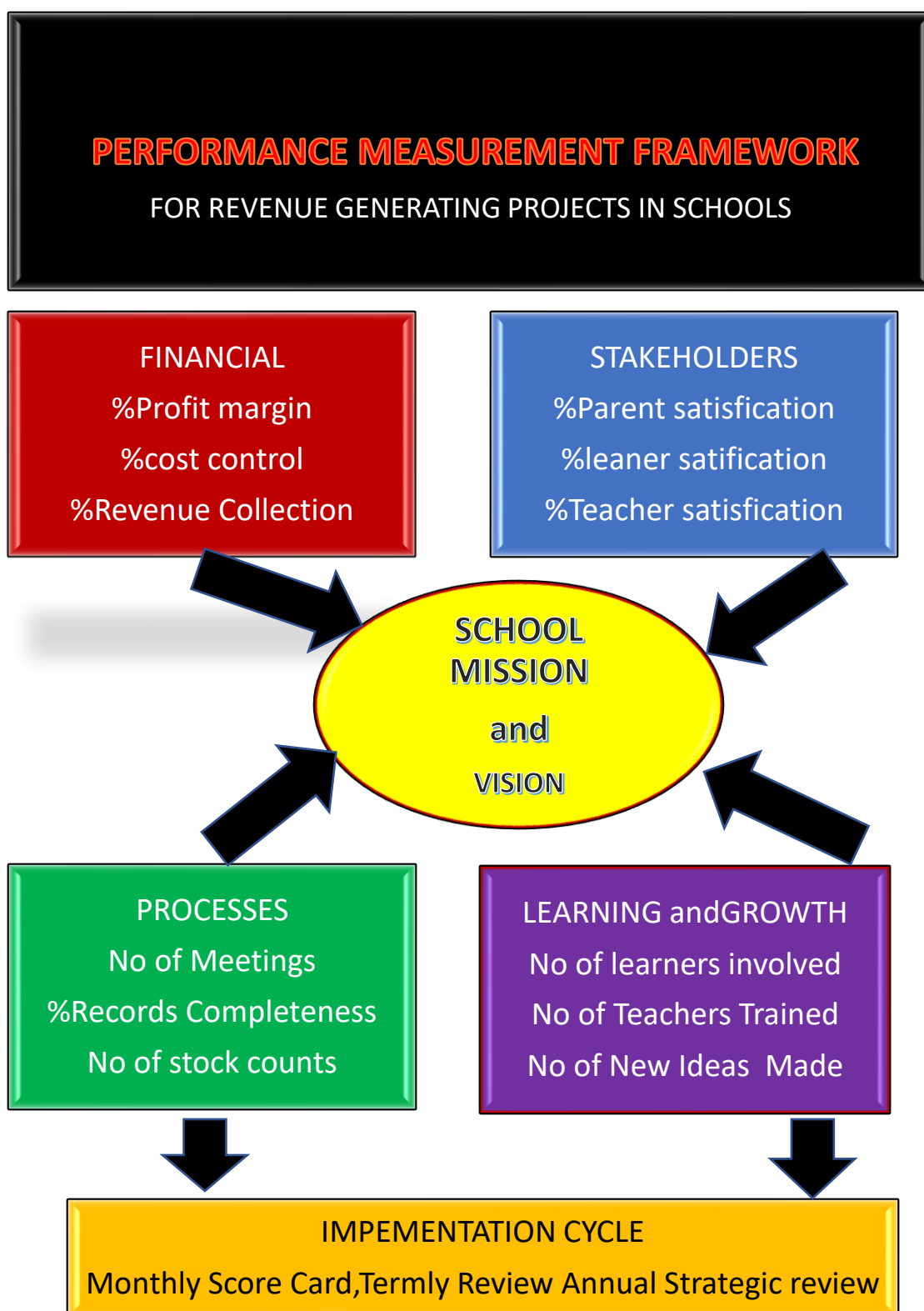


Figure 10 Performance measurement framework

Table 8 Monthly score card

MONTHLY PERFORMANCE SCORECARD					
School Name _____			Project Name _____		
Month/Year _____					
Prepared by _____		Date _____		School Head _____	
SDC _____					
FINANCIAL					
Key Performance Indicator	Target	Actual	Variance	Status 	Action required if  or 
Profit Margin %					
Cost Control %					
Revenue Collection%					
Monthly Revenue	Budgeted				
Expenses	Budgeted				
STAKEHOLDER					
Key Performance Indicator	Target	Actual	Variance	Status 	Action required if  or 
Parent Satisfaction %					
Learner skill Acquisition					
Teacher satisfaction score					
PROCESSES					
Key Performance Indicator	Target	Actual	Variance	Status 	Action required if  or 

SDC/Staff meetings Held (No)					
Records Completeness %					
Stock Counts No					
Audit Trail	Yes/No				
LEARNING AND GROWTH					
Key Performance Indicator	Target	Actual	Variance	Status 	Action required if  or 
Staff development Session held (No)					
Teachers Trained (No)					
Learners involved in the project (No)					
New ideas implemented No					

Table 9 User guide

USER GUIDE			
Performance Measurement Framework For Revenue Generating Projects in Schools			
SECTION	1:	FRAMEWORK	OVERVIEW
PURPOSE	This framework helps schools measure, monitor, and improve the performance of revenue-generating projects using four balanced perspectives aligned to the school’s mission.		
USERS	School Heads, SDC Members, Project Managers, Teachers		
SECTION 2: THE FOUR PERSPECTIVES			
FINANCIAL	Measures revenues, costs, profit margins, cost control, invoice collection		
STAKEHOLDER	Captures satisfaction of parents, learners, teachers, community engagement flows,		
LEARNING and GROWTH	Monitors capacity building, skills development, training, innovation reporting		
HOW TO USE THE MONTHLY SCORECARD			
Fill in school and project details in the header section			
Collect data for each KPI from project records, meeting minutes, and surveys			
Enter Actual values in the designated columns			
Calculate Variance = (Actual - Target) / Target x 100%			
Assign Status: G (Green) if ≥ Target, A (Amber) if 50% to 99%, R (Red) if < 49%			

Document Actions required for any Red or Amber indicators**Present scorecard at the next SDC meeting for discussion and approval**

SECTION	4:	DATA	COLLECTION	METHODS
Financial Data Sources:		Cash books, receipt books, bank statements, stock cards		
Stakeholder Data Sources:		Satisfaction surveys, learner evaluations, registers, counter feedback forms		
issue				records
Learning Data Sources:		Trainer attendance registers, training certificates, innovation log book		

SECTION	5:	REVIEW	CYCLE	and	RESPONSIBILITIES
MONTHLY		Project Manager fills scorecard / Head reviews/ SDC reviews /Actions assigned			
Budget					revision
ANNUALLY:		Full framework review / KPI adjustment / Strategic planning for next year			
NOTE: The framework is a living tool. Set SMART targets and adjust KPIs as your project grows					

4.14 Performance Measurement Framework

Three key adaptations distinguish this framework from (Kaplan and Norton, 1996) original. The Stakeholder Perspective replaces Customer Perspective, Educational outcomes are included and process indicators focus on documentation rather than operational efficiency

4.14.1 Scoring and Traffic-Light System

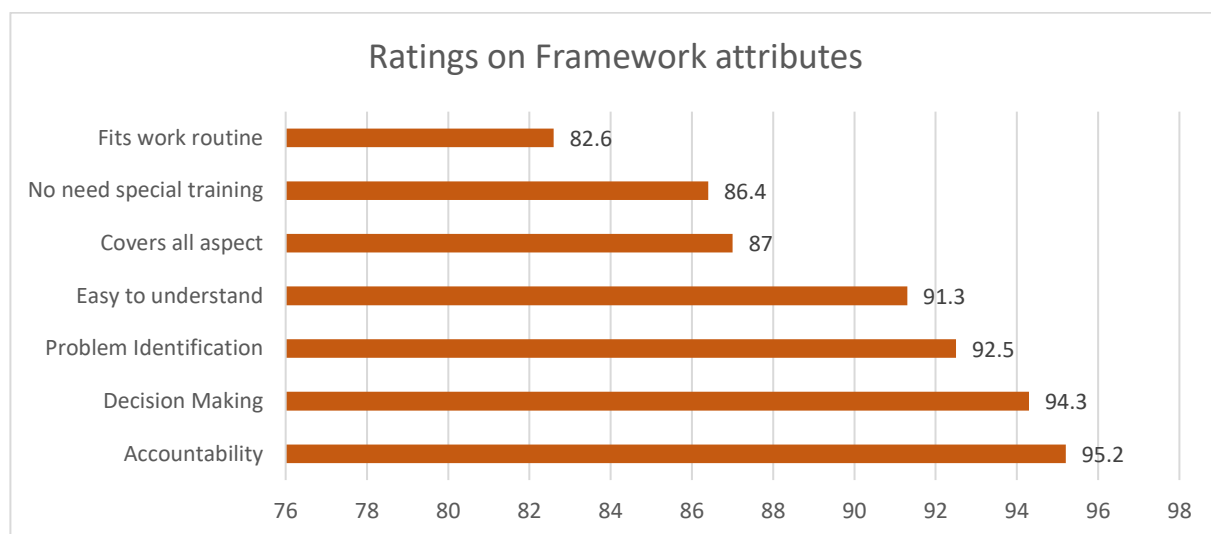
Each key performance indicator (KPI) is assessed every month against the target values on the basis of the traffic light system:

- **Green (G):** Actual value $\geq$ Target (on track))
- **Amber (A):** Actual value lies within the range from 50% to 99% of Target (attention required)
- **Red (R):** Actual value $<$ 49% of Target (immediate action required)

4.15 Stakeholder Perceptions of the Proposed Framework

According to the results obtained, stakeholders' perceptions regarding the proposed framework are positive. The combined share of people that chose "Agree" (4) or "Strongly Agree" (5) was more than 80% for each attribute. The attribute receiving the strongest endorsement was "Improves accountability and reduces misuse of funds," with 95.2% (59/62 respondents) expressing agreement or strong agreement. This was closely followed by "Improves decision making" (94.3%), "Helps identify problems early before projects fail" (92.5%), "Easy to understand" (91.3%), "Covers all important aspects of project success" (87.0%), "No need for special training or expensive software" (86.4%). and "Fits into normal work routine" (82.6%),

4.15.1 Ratings on Framework Attributes



The almost unanimous agreement on the accountability dimension is especially important in the Zimbabwean context as there has been extensive documentation of the concerns with financial mismanagement in school projects. Respondents were very clear that the framework is a way to increase transparency, limit opportunities for funds to be diverted, and build the fiduciary connection between the school management and the community that it serves.

4.15.2 Overall Usefulness of the Framework

The findings demonstrate that the framework was perceived as highly useful by the vast majority of respondents. A combined 85.0% (53/62 respondents) rated the framework as either "Useful" (4) or "Extremely Useful" (5), with equal proportions (42.5% each) selecting these two categories. Only 9.6% (6/62) rated it as "Moderately Useful" (3), 4.4% (3/62) as "Slightly Useful" (2), and no respondent rated it as "Not Useful" (1).

4.15.3 Likelihood of Framework Adoption

Figure 11 below reveals a strong predisposition toward adoption. A combined 85.4% (53/62 respondents) indicated that adoption was either "Very Likely" (45.1%, or 28/62) or "Likely" (40.3%, or 25/62). A further 11.2% (7/62) were "Neutral," while only 3.4% (2/62) considered adoption "Unlikely." No respondent selected "Very Unlikely." Stakeholders are more likely to accept innovations that they believe are useful and relevant to their needs

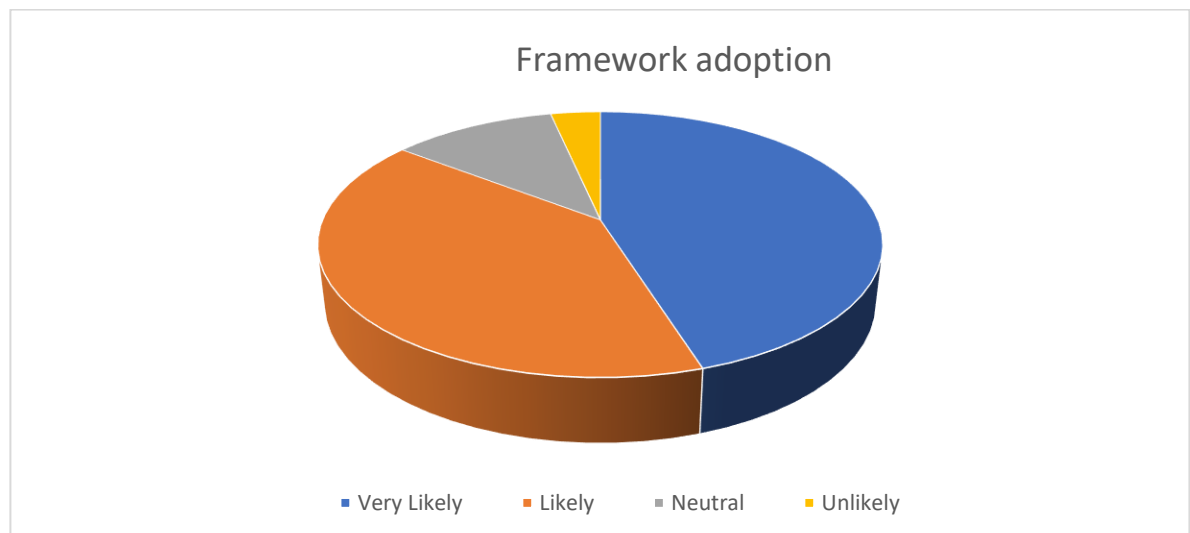


Figure 11 Likelihood of Framework Adoption

4.16 Inferential Statistical Analysis

To examine relationships between critical success factors, stakeholder characteristics, and framework adoption likelihood, a series of inferential analyses were conducted using Jamovi 2.3.

4.16.1 Correlation Analysis of Predictor Variables

Pearson correlation coefficients were computed to explore connections among eight critical success factors. As shown in Table 8, all factors demonstrated moderate to

strong positive correlations ($r = .42$ to $.78$, $p < .01$), suggesting that schools perceiving strength in one area tended to perceive strength in others. Notably, “Strong leadership and support from the School Head and SDC” correlated most strongly with “Transparent decision-making and reporting” ($r = .78$, $p < .001$) and “Clear budgeting and financial record-keeping” ($r = .71$, $p < .001$), reinforcing the theoretical proposition that leadership support enables structural governance mechanism

Table 10 Correlation Matrix of Critical Success Factors

	Leadership	Budgeting	Alignment	Sustainability	Efficiency	Transparency	Parent Support	Student Engagement
Leadership	1.00							
Budgeting	0.71	1.00						
Alignment	0.65	0.68	1.00					
Sustainability	0.58	0.62	0.74	1.00				
Efficiency	0.55	0.69	0.61	0.66	1.00			
Transparency	0.78	0.75	0.63	0.59	0.67	1.00		
Parent Support	0.48	0.52	0.58	0.56	0.49	0.54	1.00	

	Leadership	Budgeting	Alignment	Sustainability	Efficiency	Transparency	Parent Support	Student Engagement
Student Engagement	0.42	0.45	0.51	0.48	0.44	0.46	0.62	1.00

N = 62. $p < .01$ (two-tailed).

4.16.2 Group Differences by School Location

T-test for independent samples was conducted to investigate whether there is a difference between rural and peri-urban schools in terms of ratings of critical success factors and framework acceptance. As shown in Table 9, peri-urban schools reported significantly higher ratings for “Clear budgeting and financial record-keeping” ($t(60) = 2.34, p = .022, d = 0.62$) and “Transparent decision-making and reporting” ($t(60) = 2.18, p = .033, d = 0.58$). However, no significant differences were found for overall framework adoption likelihood ($t(60) = 1.12, p = .267$), suggesting that the perceived usefulness of the framework transcends locational context.

Table 11 Group Differences by School Location

Variable	Rural (n=51) M (SD)	Peri-Urban (n=11) M (SD)	t	p	Cohen's d
Leadership Support	4.58 (0.72)	4.73 (0.47)	0.68	.501	—
Budgeting	4.43 (0.81)	4.91 (0.30)	2.34	.022	0.62
Resource Efficiency	4.31 (0.76)	4.55 (0.52)	1.02	.312	—

Variable	Rural (n=51) M (SD)	Peri-Urban (n=11) M (SD)	t	p	Cohen's d
Transparen cy	4.20 (0.85)	4.64 (0.50)	2.18	.033	0.58
Parent Support	4.12 (0.89)	4.27 (0.65)	0.54	.593	—
Student Engagemen t	3.82 (0.94)	4.09 (0.70)	0.95	.347	—
Framework Usefulness	4.12 (0.78)	4.36 (0.67)	0.98	.332	—
Adoption Likelihood	3.94 (0.88)	4.18 (0.75)	1.12	.267	—

Note. $p < .05$. Scale: 1-5.

4.16.3 Predictors of Framework Adoption Likelihood

Multiple linear regression was performed to identify which critical success factors and demographic variables predicted likelihood of framework adoption. The model was significant ($F(8, 53) = 4.87, p < .001, R^2 = .42$), explaining 42% of variance in adoption likelihood. As shown in Table 10, “Transparent decision-making and reporting” ($\beta = .31, p = .008$) and “Clear budgeting and financial record-keeping” ($\beta = .28, p = .014$) were the strongest positive predictors, while school type (primary vs. secondary) and respondent role were non-significant. This suggests that schools with stronger existing governance and financial management practices are more likely to adopt the framework.

Table 12 Multiple Regression Predicting Framework Adoption Likelihood

forecaster	B	SE	β	t	p
(fixed)	0.85	0.62	—	1.37	.176
Leadership Support	0.12	0.14	.10	0.86	.394

forecaster	B	SE	β	t	p
Budgeting	0.24	0.09	.28	2.54	.014
Alignment with Mission	0.08	0.11	.07	0.73	.469
Sustainability Planning	0.15	0.10	.14	1.50	.141
Resource Efficiency	-0.06	0.12	-.05	-0.50	.619
Transparency	0.29	0.10	.31	2.79	.008
Parent Support	0.11	0.09	.11	1.22	.229
Student Engagement	-0.03	0.08	-.03	-0.38	.707
School Type (Primary=0, Secondary=1)	0.18	0.22	.08	0.82	.416

$R^2 = .42$, Adjusted $R^2 = .33$, $F(8, 53) = 4.87$, $p < .001$. $p < .05$, $p < .01$.

4.16.4 Non-Parametric Analysis of Review Frequency

Since the performance review frequency data (Section 4.7) is of an ordinal nature, differences in frequencies according to the school type and location were analyzed using the Kruskal-Wallis H-test. No significant differences were found by school type ($H(1) = 0.42$, $p = .518$) or location ($H(1) = 1.83$, $p = .176$), indicating that the pattern of reactive or absent review practices is systemic across Seke District rather than concentrated in particular school categories.

4.17 Thematic Analysis of Interview Data

Semi-structured interviews with four school heads were subjected to thematic analysis using manual coding and Excel support. Four dominant themes emerged, each with sub-themes, as presented below.

Theme 1: The Tyranny of Informality

All participants agreed that performance evaluation is informal and oral. A head teacher from a rural secondary school (SH-PU-01) noted:

“We do not have anything in writing. It is mainly about trust and things we see ourselves.”

Theme 2: Financial Opacity and Mistrust

All participants made a connection between poor record keeping and conflict issues. A project manager (PH-PU-03) from a peri-urban school explained:

“As money gets lost, people start blaming each other. However, because of lack of proper accounts, one cannot prove anything.”

Theme 3: Educational Mission Drift

All four school managers voiced concerns that business projects detract from educational purposes. A head of rural primary school (SH-R-2) added:

“This project should teach the children how to do business, but we do not measure that achievement. We only measure profits.”

Theme 4: Aspiration for Structure

Even though all interviewees pointed out resource constraints, all agreed on need for system. A principal who explained oral tradition (PH-R-04) concluded:

“Certainly I want to have a structure; I feel like working without it.”

4.18 Summary

The major findings include no formal measuring system (85.5%), rare review (72.6%, only when there is a problem or none at all), low confidence, and eight major success factors, where leadership and budgeting emerge as the highest rated. Two underlying factors were found using factor analysis. The suggested conceptual model gained approval among respondents (85% said that the model was valuable, 85% expect its adoption). Adoption predictors include transparency and budgeting according to regression analysis. Theme analysis confirmed the issues of informality, opacity, mission shift, and the need for structure.

CHAPTER V

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.1 Introduction

The chapter is an effort to summarize findings, conclude, as well as make suggestions. It also indicates where work can still be carried out and makes the final performance measurement framework a tool that can be used immediately.

5.2 Summary

The purpose of the research was to develop a model that could evaluate the effectiveness of revenue generating projects in Zimbabwean schools. Case study research design was used whereby the unit of analysis was Seke District. A descriptive research design was employed under a mixed methods research pattern. Data was collected from a sample of 62 participants from 23 different schools using a questionnaire and semi structured interviews. Data analysis of quantitative data was done using descriptive statistics, factor analysis and multiple regression analysis while analysis of qualitative data involved coding of themes. The study only took one district and the framework was not tested but rather perceived by stakeholders.

5.3 Summary of Findings

Lack of formal systems of measuring performance: 85.5% of schools have no formal systems, relying on oral reports. Only when problems occur or not at all (72.6%). • Excessive use of informal forums: SDC and staff meetings are key but are not systematic in their collection of data. Low confidence (most respondents) in knowing project success. The top-rated critical success factors are: Leadership support (4.61) and budgeting (4.52). Two dimensions were identified through factor analysis: Governance and Financial Management, and Community and Educational Alignment. 85% found the proposed framework useful/extremely useful and 85.4% likely to adopt it. Informality, financial opacity, mission drift, and desire for structure: themed insight

5.4 Conclusion.

There are no formal systems in place in most schools in Seke District for measuring school performance in relation to their revenue generating projects. The top three success factors are leadership support, financial management and strategic alignment. The proposed framework is an adaptation of the Balanced Scorecard to Zimbabwean school context which could form the basis of a solution to the current project failures.

5.5 Recommendations

Policy Mandate

The Zimbabwe Ministry of Primary and Secondary Education should enact a statutory instrument to ensure that all schools that have revenue generation projects have formal systems of measuring their performance with minimum reporting requirements, as monitored by school inspection.

Training Integration

Teacher training institutions need to have modules for project management and performance measurement. In-service workshops in financial record keeping, variance analysis and scorecard utilisation should be funded by the Ministry.

District Support Units

Set up Project Monitoring and Evaluation Units at district level and offer technical assistance, check the scorecard information, and keep centralised databases for benchmarking.

Performance-Based Incentives

Ensure school funding is tied to school project performance. Performance-based grants may be awarded to schools that achieve green status and targeted technical assistance to those with persistent red indicators.

Phased Implementation

Phase 1 (Months 1 – 3) pilot testing in 6 schools, training and provision of tools. District rollout for Phase 2 (Months 4-9) via cluster workshops. The institutionalization of phase 3 (months 10–18) into school inspection criteria. National scaling - phase 4 (19-36 months).

5.6 Areas for Further Study

Longitudinal studies with the effects of the implementation of the framework over a 3-5-year period are recommended for future research. A cross-district and cross-province study would be conducted to assess the applicability of the framework. There is growing access to phones and Internet in rural areas, so mobile apps and automated reporting is a worthy consideration for digital technology integration

5.7 Contribution to Theory, Practice, and Policy

Theoretical Contribution

Extends BSC application beyond for-profit contexts into public educational institutions under extreme resource constraints, replacing the "customer" perspective with a broader "stakeholder" perspective and reconfiguring "learning and growth" to emphasise learner skills development.

Methodological Contribution

Demonstrates that mixed methods are applicable for school governance in Zimbabwe as stratified random sampling and purposive sampling will be used, while surveys and interviews as well as documentary analysis will be employed.

Practical Contribution

The Performance Measurement Toolkit, which includes the four-perspective framework, monthly scorecard template and user guide, is intended for implementation with the use of relatively simple record keeping systems and without any special IT infrastructure.

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APPENDICES

BINDURA UNIVERSITY OF SCIENCE EDUCATION



FACULTY OF COMMERCE

DEPARTMENT OF ACCOUNTING

Dear Sir/Madam

REF: REQUEST TO RESPOND TO QUESTIONNAIRE

My name is B231448B and I am a final-year Bachelor of Accounting student at Bindura University of Science Education. I am currently carrying out research for a project titled *“Performance Measurement Framework for Revenue-Generating Projects in Schools: A Case Study of Seke District.”*

I would appreciate your help with this questionnaire because of your important role in school management

This survey is aimed to elicit your views as a major stakeholder in the governance of schools. Your answers will be used exclusively for academic research and will be kept confidential and anonymous. This participation is purely voluntary, and you may withdraw anytime.

Thank you for considering this request and for your time

Yours faithfully

B231448B

Research questionnaire

Section A: Respondent and School Profile

tick in the relevant box.

☒

1. What is your Role in the School:

School Head ☐

SDC Member ☐

Teacher / Project Manager ☐

2. Sex Male ☐

Female ☐

3. School Location: Peri-Urban ☐

Rural ☐

4. School Type: Primary ☐

Secondary ☐

Section B CURRENT PERFORMANCE MEASUREMENT PRACTICES (RGPs)

5. Does your school have a formal or written way of checking how well your revenue-generating projects are performing? Yes ☐ No ☐

6. How often does your school review the performance of its revenue-generating projects? ☐ ☐ ☐ ☐ ☐

Monthly

Termly

Yearly

Only when there is a problem

Never

7. How does the school currently track the success of its projects? (Tick all that apply)

Regular review of financial profit/loss meetings ☐

Discussion in SDC or staff ☐

Comparison of revenue against set targets interest ☐

Student participation and ☐

Feedback from parents or the community process ☐

No formal evaluation ☐

8. On a scale of 1 to 5, how confident are you that your school currently knows whether its projects are succeeding or failing? (1=Not confident at all 5= Very confident

1	2	3	4	5
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9. What is the biggest problem your school runs into when checking if a revenue-generating project is doing well?

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.....

. Section C: Critical Success Factors (CSFs) for Revenue Generating Projects

10.The list below show factors that might help school projects last and do well.

Please show how important you think each one is.

Use a scale from 1= Not Essential to 5 = Very Essential.

Important Success Predictor	1	2	3	4	5
A. Financial and Operational					
Clear budgeting and financial record-keeping					
Efficient use of resources (time, materials, labor					
B. Governance and Management					
Strong leadership and support from the School Head and SDC					
Transparent decision-making and reporting					
C. Stakeholder and Community					
Strong buy-in and support from parents					

Positive engagement and participation of students					
D. Educational and Strategic					
Alignment with the school's academic mission					
Long-term sustainability plan for the project					

11. Are there any other critical factors for success not listed above? **Please describe.**

Section D: YOUR OPINION ON THE PROPOSED FRAMEWORK

DRAFT PERFORMANCE MEASUREMENT FRAMEWORK For School Revenue-Generating Projects	
 FINANCIAL % Profit margin % Collection %△ Cost control	 STAKEHOLDER %Parent satisfaction %Learner skills %Teacher satisfaction
 PROCESSES # of meetings held # of Records complete # of Stock take done # of SDC reporting	 LEARNING and GROWTH Number of learners involved Number of teachers trained Number of improvements made
HOW TO USE: Monthly scorecard + Termly review	

12. Below are some comments about the proposed framework Please show how much you agree or disagree with each one

	1	2	3	4	5
Covers all the important aspects of project success					
The framework is easy to understand					

No need for special training or expensive software					
fit into normal work routine					
Improves decision making					
Improves accountability and reduce misuse of funds					
Help identify problems early before projects fail					

1 = Strong No 2 = No 3 = Neutral 4 = Yes 5 = Strong Yes

13. How useful do you think this framework would be for schools in Seke District?

1=Unseful 5=Very useful

1	2	3	4	5
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14. If a performance measurement framework with ready to use tools and templates was created for school projects, how likely would your school be to use it?

☐ Very Likely ☐ Likely ☐ Neutral ☐ Unlikely ☐ Very Unlikely

16. Do you have any other comments or suggestions to make this framework more useful for school's revenue generating projects

Thank you for completing this questionnaire. Your input is invaluable to this study
 Researcher Contact: (B231448B), Department of Accounting, BUSE
maisirinorest@gmail.com 0772694443

Questions

1. From your experience, what is the biggest challenge your school faces in tracking whether a revenue-generating project is succeeding or failing?
2. In your opinion, which is more important for project success: strong financial management or strong support from parents and the community? Why?
3. Looking at the proposed framework (financial, stakeholder, processes, learning and growth), which one area do you think schools struggle with most?
4. Can you suggest one or two specific, measurable indicators you would want to see in a school project report?
5. How likely would your school be to adopt a comprehensive performance measurement framework if it came with ready-to-use tools and templates?