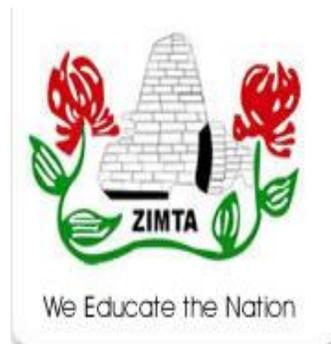


Tracking the Governance and Accountability of the Basic Education And Assistance Module (BEAM) in Ten Districts of Zimbabwe



**Training and Research Support Centre (TARSC)
with
Zimbabwe Teachers Association (ZIMTA)**

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Executive Summary

The Basic Education Assistance Module (BEAM) is one of the important pro-poor funds that are meant for the marginalised and vulnerable communities in Zimbabwe. BEAM is a programme that provides school fees, examination fees, levies and building assistance. It was introduced by the Government of Zimbabwe in 2001. It targets the vulnerable children who are unable to pay school fees or those who fail to go to school as a result of non-availability of money. According to a 2012 BEAM evaluation report, of the estimated 3.6 million children of school going age (primary and secondary) in Zimbabwe, approximately 1 million of them are in need of financial assistance. Out of the 2.8 million primary school going children an estimated 28% of them are in need of fund assistance. However, only 16% are received the funds in the previous year. For secondary schools pupils the report notes that about 24% children needed assistance with only 17% receiving the assistance.

Apart from inadequate funds to pay for those in need, there are a number of fund management, accounting and governance issues that have affected the programme since its inception. Prior to this work the Training and Research Support Centre (TARSC) carried out a pilot survey on BEAM and identified a number of issues affecting its operations that require closer monitoring and evaluation of the schools on the use of funds by their parent ministry, the funding ministry (Ministry of Labour and Social Welfare) and other funding agencies. The pilot survey noted that selection of beneficiaries was cumbersome and prone to manipulation. The administration of the programme was perceived as not transparent in some schools.

To assess some of these operational challenges and offer some suggestions to improve the administration of BEAM, TARSC in association with Zimbabwe Teachers Association (ZIMTA) carried out a survey to assess the general understanding of the BEAM programme by those who are executing it and benefiting from it at the local district level.

A cross sectional survey was implemented in 10 districts selected on the basis of vulnerability from nine out of the ten provinces of Zimbabwe. The survey obtained information from 200 key informants (school Heads, bursars and accounts clerks), and 189 beneficiaries through structured interviews. It assessed the availability and use of BEAM guidelines in schools, the criteria for selection of beneficiaries and the understanding of the selection guidelines by the school authorities and selection committees, the accounting and auditing of the BEAM funds and the organs that carry out the auditing, the frequency of those audits and the disbursements and absorption of funds by the Ministry of Finance and schools respectively. ZIMTA provided all the research assistants that were used in the survey drawn from all the nine participating districts of Zimbabwe. TARSC provided the technical inputs, training, analysis and reporting. The Open Society Initiative for Southern Africa (OSISA) provided the funding for the survey.. The research assistants from ZIMTA were trained for a day on how to administer the key informant and beneficiary questionnaires.

Results from the survey showed that BEAM support was valued by beneficiaries and schools. The funds allocated to the BEAM programme were however found to be inadequate relative to need. Of the 15 243 potential beneficiaries in the participating schools' registers, only 8533 (56%) were receiving BEAM assistance as a result of inadequate funds.

Faced with a large number of potential beneficiaries versus limited resources, there were issues of non coverage of people in need and issues raised on funds were allocated to those who did receive. About a third (38.1%) of community elders interviewed observed that schools did not display a list of the BEAM beneficiaries on the public notice board. The public display of names

as seen to be a way the community could verify those who had benefitted to ensure transparency and fairness in the selection of beneficiaries.

The auditing of the BEAM funds remained a challenge in most of the schools surveyed, with the ministry having given up that role to the school development committees and other independent monitors. This made it difficult for the MoLSW to properly monitor the use of these funds. It is important to note that 93% of the schools surveyed included BEAM funds with other funds in the school's general account, posing challenges when accounting specifically for the BEAM funds. Most of the schools surveyed (65%) reported not having any or not being aware of manuals that gave directions on how the BEAM funds could be accounted for, including the rules for the fund management.

The BEAM programme experienced late disbursement of funds that compounded the financial problems of schools that had greater numbers of their pupils on the benefit. As a result of the late disbursement of these funds; there were cases of schools remaining with unused funds at the end of the year, either because the guardians (72.4% of guardians in this survey) of the beneficiaries would have used their own money to pay for fees and levies, or the beneficiaries would have dropped out of school completely. In cases where guardians would have used their own funds, there were no cases of schools reimbursing the guardians their money, even though this may have been obtained through loans or impoverishing sales of assets.

In order to address some of the operational problems such as accountability and good governance of the of the BEAM programme at the local level, key informants proposed that;

On Governance and Financial Accountability

- It needs to be made clear who audits the BEAM funds. Some schools reported that their finance committees did the auditing, while others reported school deputies and senior teachers, while others reported the Ministry of Labour and Social Welfare did the audit. Council schools' accounts were audited by their respective local authorities, while Farm Estate schools were audited by private auditors. Most of the audit reports produced were not shared with the responsible ministries of Education and Labour and Social Welfare. It should be mandatory that independent audit reports for schools that received BEAM funds be shared with these two ministries.
- Some heads, deputy heads and school senior teachers were also accounting officers, since there were no qualified accounts clerks or bursars to handle the funds. There is need to consider training these accounting officers in fund management.

On Selection of Beneficiaries

- There is a need to tighten the selection of committee members selecting beneficiaries. Some schools proposed that selection committee members could undergo training on how to properly vet and select appropriate beneficiaries.
- Teachers should be in the selection committee given their knowledge of the children;
- Target groups like orphans need assistance, but were absent from school most of the time. School authorities proposed replacing students who do not attend school with others who do, although this would leave the issue of access unresolved for those who do not. It would be better to review the reasons for non-attendance and difficulties that need to be addressed to avoid these children being further marginalised.
- Kraal heads must have list of potential beneficiaries in their areas;

On General Fund Issues;

- While cash budgeting has restricted access to timely disbursement of funds, as the economy stabilises the schools would like the Ministry of Labour and Social Welfare to prioritise the BEAM programme and front load the disbursements of BEAM funds;
- BEAM should also consider further material support for learning tools with partner support;
- BEAM needs to consider having officers at the provincial or district level to support its implementation given that it is time consuming and expensive for school authorities to travel to Harare or nearby cities to solve BEAM issues;
- Ministry should consult schools for their inputs to budget and planning;
- Continuous management workshops should be held with school authorities so that they can account for the funds improve the efficiency and effectiveness of running the BEAM programme, and;
- The Ministry should be clear on how BEAM funds still held by schools at the end of the year should be handled, especially in cases where in the course of the year certain guardians would have paid fees and levies for the beneficiaries.

1. Background and rationale

This work on BEAM governance and accountability was commissioned within the general framework of Budget monitoring and evaluation in the East and Southern African region.

A national budget is considered to be a government's most important economic policy tool. It translates a government's policies, political commitments, and goals into decisions on how much revenue to raise, how it plans to raise it, and how to use these funds to meet the country's competing needs; from bolstering security to improving health care to alleviating poverty. Given the national budget's wide-ranging implications for Zimbabwe, particularly with regards the vulnerable and poor groups of people, the budget should be the subject of significant scrutiny and debate so that it focuses and addresses the pro-poor issues.

The national budget should also be an important tool for a government in promoting democracy, the rule of law and community development through good governance and accounting of its expenditure. This may involve the empowering of individuals and communities through the observance of human rights and fundamental freedoms that will in turn enable the communities to demand their entitlements, thus asking the government to be transparent and accountable in dealing with public resources. Government expenditure must thus reflect the needs of the people, specifically the poor, vulnerable and marginalized members of the community.

The 2011 National Budget of Zimbabwe confirmed the importance of rights based approaches to sustainable socio –economic development. The statement quoted Article 22 of the African (Banjul) Charter on Human and People's Rights as reaffirming the right of all African people to economic, social and cultural development and obliging all African States to ensure the pursuit and exercise of the right to development. The minister of Finance identified the obligation to pursue the right to development, within the context of all other broad social and democratic rights defined in the African Charter as the foundation stone of the national budget. During the wide budget consultations in 2011 and 2012, the Minister noted that the following issues were identified by communities and stakeholders as priority issues;

- reconstruction and rehabilitation of roads infrastructure and other public infrastructure;
- guaranteeing clean water supply and improved sanitation services;
- *improving health and education social service delivery, among others;*
- social protection and safety nets, including for people living with disability;
- support for agriculture and household food security;
- continued stability in the price level, including sustainable wage levels;
- employment creation;
- abuse of public resources and corrupt practices, and;
- perceptions of exclusion in development programme.

These community voices (views from the community consultations) suggest communities' expectations for public financial resources to be channelled in a mechanism that promotes development, more so on health and social determinants of health. The Community Coordinating Committee (CMCC) during its strategic review meetings in January 2011 also identified the need to monitor district/community level resources as a priority for the year to promote governance and accountability and ultimately strengthen efforts for sustainable community socio-economic development. This work will also compliment TARSC's national budget analysis work, and fills the gap between the national analysis and what districts and communities actually experience.

1.1 The budget Process and Actors

The country's budget cycle is divided into four quarters, where the in first and second quarters stakeholders are invited to present and forward their priorities and bids to the Ministry of Finance. In the third quarter, the Ministry holds pre-budget seminars with stakeholders to agree on the final proposals for the budget. In the fourth quarter the budget is then presented to parliament and debated and suggestions made for reprioritization of certain issues.

Every ministry has its own shadow portfolio committee that scrutinizes its business and budget operations. In terms of overall budget system, there are two major committees that are critical to the whole process; these are the Public Accounts Committee and the Portfolio Committee on Budget, Finance, and Economic Development. According to Standing Order 155 (SO 155), the Public Accounts Committee plays the critical function of examining the accounts and financial issues of Government Departments and State owned enterprises and reports from the office of the Government Comptroller and Auditor General. The Comptroller General is supposed to produce the financial audit of the government accounts for each financial year. However, this has not been done on a regular basis over the past decade, weakening the role of parliament and other stakeholders in budget oversight.

The internal audit of government departments by the Comptroller General now operates within the framework of the Results Based Budgeting (which complements the Public Sector Financial Management System), that calls for all departments to account for all allocated funds through in terms of agreed outputs and inputs between central government and its organs. BEAM funds are therefore supposed to go through the same process of audit on an annual basis, but again the process has been irregular over the past decade.

The *Figure 1* below shows the generic budget process in Zimbabwe. Since the Basic Education Assistance Module (BEAM) is a government fund, its budget process also follows a similar process as highlighted in the *Figure 1*.

1.2 BEAM Programme

Following a decade long socio-economic crisis in the country, the number of vulnerable groups has increased while Government funded social protection programmes reduced significantly. The creation of a "Fair Economy" requires strong investment in social safety nets and welfare¹. On the other hand, Government social protection coverage and actual expenditures have remained low, with administrative costs consuming the bulk of resources in most programmes. Absence of a comprehensive strategy and overall under funding remain the key challenges on social protection (Ministry of Finance, 2011). *Table 1* shows selected indicators of social vulnerability in Zimbabwe.

¹ (Ministry of Finance, 2011; Current estimates put extreme poverty levels in Zimbabwe at 48%. The number of orphans and vulnerable children are estimated at one million, while nearly 3% of the population is disabled. Other vulnerable groups include the elderly and the visually impaired, among others

Figure 1: Zimbabwe National Budget process

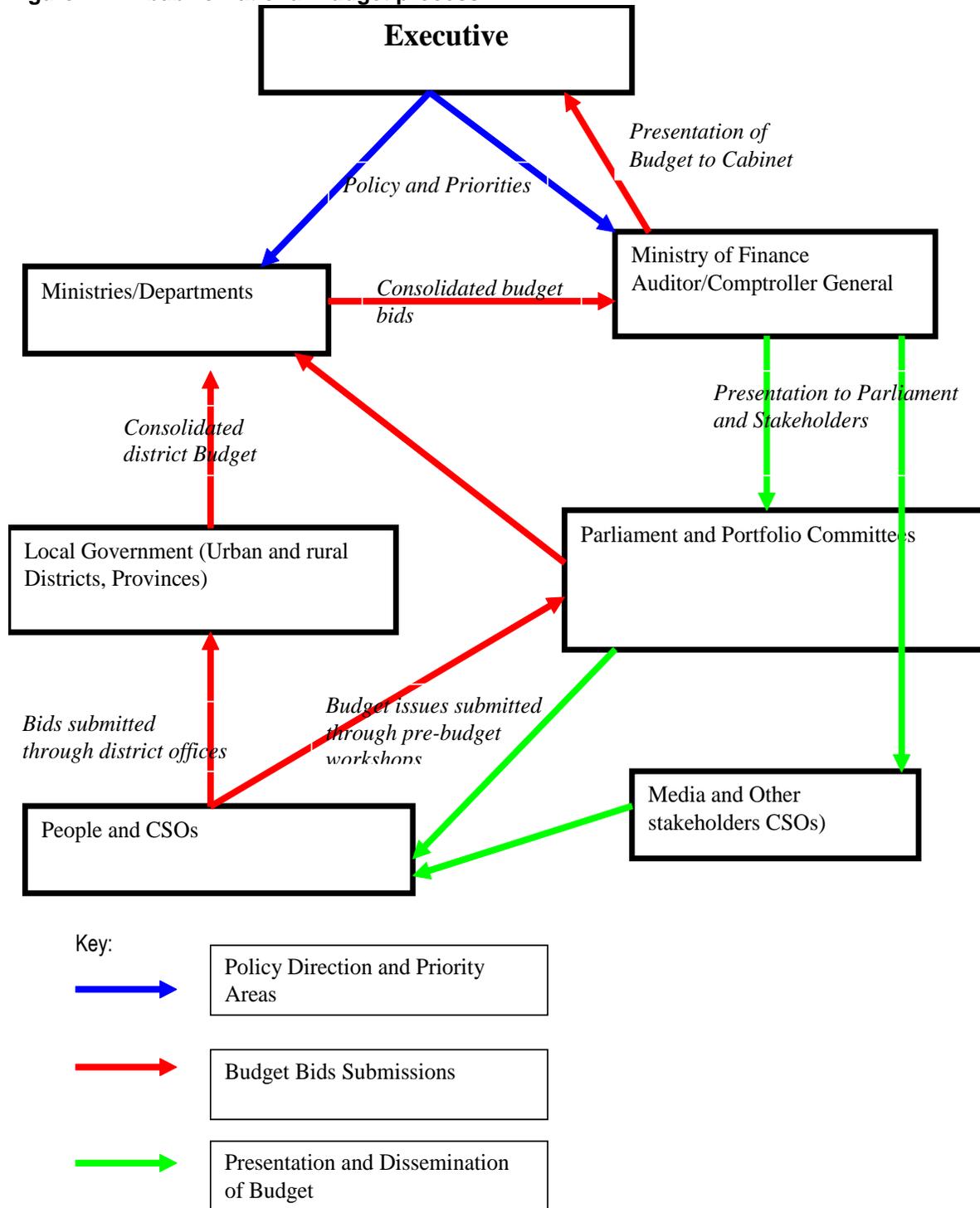


Table 1: Selected vulnerability statistics by Province, MIMS 2009, Zimbabwe

Indicators				
Province	Percentage of Children of Primary School Age (6-12 Years) Attending Primary School, Total NAR; N=10,214	Percentage of children of school going age citing financial constrains as a reason for not going to school N=369	Percentage of children aged 0-17 years who are orphaned or vulnerable: Vulnerable children N=25,804	Percentage of vulnerable children aged 0-17 years not receiving any Free Basic External Support ² N=9,445
Manicaland	93.7	*	18.7	66.5
Mashonaland Central	84.4	*	18.1	80.7
Mashonaland East	90.9	75.3	13.8	82.7
Mashonaland West	82.2	68.9	23.5	81.5
Matabeleland North	90.2	74.4	18.2	81.6
Matabeleland South	92.9	76.5	17.0	83.5
Midlands	91.2	51.9	20.2	74.4
Masvingo	94.0	79.4	18.5	79.8
Harare	93.7	*	14.1	88.6
Bulawayo	96.7	60.3	21.3	85.7
Area				
Urban	94.4	60.2	15.6	86.9
Rural	90.1	72.8	19.2	76.9

1. External support included medical, emotional and psychosocial, social and material, educational and any other support from government, private sector, religious organisations, charity and community based mechanisms.

(*) Number was negligible and was suppressed, NAR: Net Attendance Ratio, Source: MIMS Zimbabwe, 2009

The Basic Education Assistance Module (BEAM) is one of the important pro-poor funds that are meant for the marginalised communities in Zimbabwe. BEAM is essentially a school fee, examination fees, levies and building assistance programme that was introduced by the Government of Zimbabwe in 2001 with some initial financial assistance from the World Bank as an educational funding component of the programme for poverty alleviation. It is implemented in all the 61 districts of the country both urban and rural. It targets the vulnerable children who are aged between 6 -19 years who are in school but unable to pay schools fees, or vulnerable children who have dropped out of school or who have never been to school (Government of Zimbabwe, 2001; 2005).

BEAM is administered by the Social Dimensions Fund (SDF) in the Ministry of Labour and Social Welfare (MoLSW), while the Ministry of Education, Sports, Arts and Culture does the implementation under a memorandum of understanding signed by the two ministries. At the local level the implementation of BEAM is done by local stakeholders that include the local authorities, District Education Officers, school authorities, communities that participate in school selection committees, School Development Associations, Non-Governmental Organisations (NGOs) and Faith Based Organisations (FBOs). Implementation of the BEAM programme is done through a set of terms of reference that are laid out in the BEAM manual.

The BEAM programme has generally been under funded from the treasury since its inception as a result of the country's constrained fiscal space, creating a number of operational challenges especially for schools that have a larger share of beneficiaries that solely rely on those funds. Of the estimated 3.6 million children of school going age (primary and secondary), approximately 1 million of them are in need of the assistance according to the 2011 BEAM evaluation report; with the Zimbabwe Early Learning Assessment (ZELA) estimating that about

25% of those registered in-school children are Orphans and Vulnerable Children (OVCs) . The BEAM evaluation report also reports that out of the 2.8 million primary school going children an estimated 28% of them are in need of fund assistance, yet only 16% are received the funds. For secondary level the report notes that about 24% needed assistance but only 17% received the assistance. The National AIDS Council also supports the programme through its OVC programme. A number of external funders such the United Nations Children’s Emergency Fund (UNICEF) have supported the programme through funding and material support. It is important to ensure the governance and accountability of the BEAM funds at the local and implementation level, to ensure its monitoring and evaluation by the parent ministry, the MoLSW and other funding agencies and to ensure a fair selection of beneficiaries.

1.3 Institutional arrangement of the BEAM

BEAM is administered by the SDF in the MoLSW. The Ministry of Education and Culture does the implementation under a memorandum of understanding signed by the two ministries. At the local level the implementation of BEAM is done by a group of stakeholders that include the local authorities, District Education officers, school authorities, communities that participate in school selection committees, School Development Associations (SDA), Non-Governmental Organisations and Faith Based Organisations. Implementation is done through the terms of reference that are laid out in the BEAM manual. The monitoring of the BEAM funds is clearly laid out in the BEAM operational manual which articulates the following measures;

1. Schools are the primary centres of information on BEAM activities;
2. banks also play an important role in keeping records of information on beneficiaries, and;
3. The Project Management Unit within the Ministry of Public Service, Labour and Social Welfare together with the District Education Officers conduct random spot checks on schools and beneficiaries;

The BEAM resource allocation criteria follows a well laid out identification of the beneficiaries; children who have never been or have dropped out from school as a result of economic difficulties;

- a record of previous failure to pay school fees;
- employment status of the head of the household;
- health status of the bread winner or the head of the household;
- orphaned status of the beneficiary, and;
- assets of the household.

The community selection committees select the beneficiaries for the BEAM programme and forward the list to the District Education Officers who then sit together with the Social Welfare Officers and the School Psychological Services at the provincial level. This process has been noted to be cumbersome and prone to manipulation at the various higher stages involved. Selection Committees are selected on a biannual basis.

BEAM gives assistance to both primary and secondary level students who would have qualified for such assistance. However, at the secondary level there is no selection of beneficiaries as all is done at the primary level. The idea is that once identified to be in need at the lower level, there are higher chances that one remains as such at the higher level. Life dynamics might change, and authorities at the secondary level would also want to re-evaluate the selection of the beneficiaries rather than being given any already decided list. *Table 2 and Table 3* below show the number of schools in 2009 that were given BEAM funds, the average beneficiary income per level of school and geographical location.

Table 2: Primary school income and expenditure per pupil (EMIS, 2009)

School type	Number of schools	Average income per pupil (US\$)	Average expenditure per pupil (US\$)
All	4727	20.75	18.38
P1 urban /low density	193	177.74	166.27
P2 urban /high density	445	24.95	21.99
P3 rural	4089	9.40	7.51

Source: EMIS 2009

There are large differences in the estimated incomes of urban and rural BEAM beneficiaries. In relation to the cost of education, urban schools tend to cost more than the rural schools. The differences in incomes and the average expenditure per pupil are also high, due to differences in fees and levies.

Table 3: Secondary school income and expenditure per pupil (EMIS, 2009)

School type	Number of schools	Average income per pupil (US\$)	Average expenditure per pupil (US\$)
All	1581	92.71	87.87
S1 urban /low density	118	409.66	408.55
S2 urban /high density	187	82.41	72.20
S3 rural	1276	44.20	43.40

Source EMIS, 2009

1.4 Stakeholder Mapping for BEAM

Table 4 below provides a list of the important players, the level at which they operate and the key activity areas that they focus on.

Table 4: Key BEAM Stakeholders

Stakeholder	Level	Activity
Ministry of Finance	National	Budget allocation and expenditure, results based management, auditing (Auditor General)
Ministry of Public Service, labour and Social Welfare Social Dimensions Fund		Disbursement of The Funds, Management of the Funds, Monitoring and Evaluation, election of beneficiaries
Ministry of Education, Sports and Culture		Selection of beneficiaries, Monitoring and Evaluation
National AIDS Council		Budget Support to indigents, Selection of Beneficiaries (Orphans and Vulnerable Children [OVC])
Parliament Portfolio Committee on Education		Oversight
United Nations Children's Fund	National, District and Community level	Budget support, monitoring and evaluation
Non-Governmental Organisations – NANGO		Monitoring and evaluation
Faith Based organisations		
National Commercial Banks	District and Community Level	Records of accounts, withdrawals, payments and records of beneficiaries.
Local Government Authorities		Selection of Beneficiaries Monitoring and Evaluation
District Education Officers		Selection of Beneficiaries, Monitoring and Evaluation

Media		Monitoring; News Reports
Teachers' Associations	Community Level	Selection of Beneficiaries, Implementation
School Development Associations		
School Authorities		
Schools/Community Selection Committees		
Community Leaders		Selection and monitoring of beneficiaries; oversight
Beneficiaries/Bread Winners/Head of Households		School fees, examination, levies and building fund

While the high number of stakeholders may suggest more oversight on BEAM, the pilot assessment reported below indicated that the monitoring and evaluation of BEAM funds needed attention. In terms of legislation to assist in the governance of BEAM programme, there are a number of Acts listed in the table below that are in place to aid specifically in the selection of BEAM beneficiaries and the subsequent treatments of these indigents.

Table 5: Key Legislative and Policy Documents that guide the selection of beneficiaries

Document/Legislation	Availability
Children's Protection and Adoption Act, chapter 5	Yes
Children's protection and Adoption Amendment Act, 2001	Yes
Social Welfare Assistance Act, 1998	Yes
Disabled Persons Act, Chapter 17	Yes
National Heroes Dependents Assistance Act, 1984	Yes
Education Act, Chapter 25	Yes

1.5 The Pilot Survey

A pilot survey was implemented in May 2012 using the World Bank Framework for assessing budgeting and accounting practices, and the knowledge and availability of important documents at the implementation level. A cross sectional assessment was implemented in two districts of Zimbabwe through interviews with 15 implementers and 30 beneficiaries of the BEAM funds at district level. A questionnaire that captured expenditure and beneficiary information that was developed by UNAIDS was modified for use in this exercise. The exercise was also complemented by a desk review to map the main actors and assess other potential sources of information. The exercise involved government, local government and mission schools. The two districts were also selected to include urban and rural districts. The pilot districts covered were

Table 6: Participating Districts in the pilot assessment

Item	Participating District	Province
1	Harare	Harare
2	Goromonzi	Mashonaland East

A standardised questionnaire which included closed and open ended questions was used for the exercise to capture responses at the district level from the;

1. School authorities;
2. Beneficiaries.

Interviews with the beneficiaries and the school authorities solicited for interviews on the following areas; knowledge of and access to information relating to BEAM; actual amounts

disbursed/accessed in 2011; the period and time taken at each level before funds reach the district; perceived level of responsiveness and transparency by national and provincial level structures on allocations; district team and community members' level of access to documents and resources relating to the funds, any documents made publicly available by the national level for the district and the district for the community on amount allocated and expended, when and how the information is communicated; district level perceptions on budget implementation and service delivery in relation to district and national targets.

The small pilot exercise showed that there were systems in place to monitor government funds. There are various legislative and policy documents that clearly spell what is involved, who should be involved and what should be done by each part. There is also a clear process that identifies the key stakeholders in the process and how they should interact with one another. There was a challenge in accessing the relevant BEAM documents at the local level where the implementation of the funds is supposed to take place. Given the frequent staff turnover at the schools, it means that institutional memory with regards to these funds may be lost. The exercise also showed that council schools have mandatory audits unlike their government counter parts.

The pilot provided important information for the logistics and tools for the full survey.

2. Aims of the Assessment

This larger survey explored the implementation of BEAM in terms of its beneficiaries, fund management, administration, and resource flows.. The findings intend to inform dialogue on strengthening the implementation, accountability and oversight of the BEAM.

The specific objectives of the assessment were to;

- assess the budget process, how they are devised, who participates at the district level;
- assess the selection process of BEAM beneficiaries at both the primary level and secondary levels;
- assess the disbursement processes, expenditure processes and the monitoring processes;
- assess availability and quality of the budget information and the challenges in accessing and implementing BEAM;
- assess the level of district and community level access to key information or documents on BEAM, relating to these specific funds in particular and generally to other budget information;
- an analysis of district level perceptions on BEAM implementation and service delivery in relation expectations from stakeholders.

3. Methods

The basic design was a cross sectional survey. It was implemented within 10 districts in nine provinces of Zimbabwe.

The provinces were selected as areas with highest, average and lowest need using the 2009 MIMS statistics (*Shown earlier in Table 1*) to ensure that provinces within each need category were included in the assessment. Within each province, districts were selected using the following criteria;

- to include three urban and seven rural districts based on the higher share of rural residents compared to urban households

- to include districts with community based researchers who have worked with TARSC on other community based assessment and have been trained in research skills. The districts were also selected based on areas where monitoring of fieldwork would be feasible.

The Provinces and districts covered were limited by logistical and financial constraints. The final table of provinces and districts covered is shown in *Table 8* below.

Table 8: Provinces and districts covered

Province	Districts Covered
Manicaland	Chipinge
Mashonaland Central	Bindura rural
Mashonaland East	Goromonzi Chikwaka
Mashonaland West	Chinhoyi
Matabeleland South	Insiza- Filabusi
Midlands	Kwekwe, Chiwundura
Masvingo	Chiredzi
Harare	Epworth
Matabeleland North	Tsholotsho

Within each district, 7 primary schools and three secondary schools were selected within random clusters as the sample. This is in line with the percentage support reflected by number of beneficiaries for BEAM from 2009 to 2011 by school type (403 398 primary and 114 054 secondary). In each district, two community based researchers would collect the data using the methods explained in this protocol.

The summary of the numbers of questionnaires is shown below;

Table 9: Summary of numbers of questionnaires

	Beneficiary Questionnaires	School Head Questionnaires	Selection Committee Questionnaires
Per District	20 (14 primary, 6 secondary)	10 (7 primary, 3 secondary)	10 (7 primary, 3 secondary)
Total for this Assessment	200 (140 primary, 60 secondary)	100 (70 primary, 30 secondary)	100 (70 primary, 30 secondary)

A letter of authority for the work was obtained from the Ministry of Labour and Social Services at central level. A letter authorizing researchers to enter schools to carry out the survey was obtained from Ministry of Education, Arts, sports and Culture. Each community based research team obtained further consent to proceed at two levels: (i) district level and (ii) individual school/ participant level. Each team was assisted by a letter detailing the purpose of the assessment and guaranteeing confidentiality of individual views of participants. The research team also obtained verbal permission to proceed from the participants for the school authority questionnaire and for the guardian/beneficiary questionnaire after explaining the exercise. If a person declined, the team found a substitute using purposive convenience sampling.

Data analysis for the four questionnaires was done in both excel and SPSS. Frequencies were generated from the various responses that were given by the school authorities and beneficiaries, and stratified according to type of school and location of school.

4. Findings

The survey reached out to more than 100 school Head or other authorities (such as bursars and accounts clerks), more than 200 beneficiaries. The table below gives a typological summary of the different types of beneficiaries for the different type of schools. A greater number of the schools and beneficiaries fall under the council schools as most rural schools are community schools that are jointly owned by the council and the communities. The survey included some estate schools (privately owned company schools) that are located in the Lowveld area to ascertain how they handled BEAM funds. Most of the potential beneficiaries are orphans (a combined total of 11448, which is 75% of the total number of potential beneficiaries) followed by those whose bread winner was not gainfully employed and those whose households had been classified as extremely poor. As expected almost 100% of the beneficiaries were street kids were found in the urban areas, with one or two in the peri-urban. It is not clear which of the potential beneficiaries falling under the category of one deceased parent had father or mother deceased. Of these 15 243 potential beneficiaries in the schools' registers, only 8533 (56%) were receiving BEAM assistance.

Table 10: Number of potential BEAM beneficiary categories by type of school

Type of School	Orphaned both parents	Orphaned one parent deceased	Child under foster care	Living on the street	Bread winner not gainfully employed	Disabled	Household extremely poor	Bread winner chronically ill
Government	508	497	59	6	556	98	229	69
Council	7986	1430	342	23	724	129	616	158
Mission	330	146	81	0	47	19	362	32
Estates	276	275	27	5	79	5	108	21
Total	9100	2348	509	34	1406	251	1315	280

Almost all potential BEAM beneficiaries in the resettlement areas and Estates area were receiving BEAM support.

Table 12 overleaf shows that most of the beneficiaries were concentrated at council schools and at the primary level in the acquired resettlement areas. Overall, only 12.6% of the total enrolment of the schools that participated in the survey received BEAM support.

Table 11: Number of Potential BEAM beneficiaries by location

Location of school	Orphaned both parents	Orphaned one parent deceased	Child under foster care	Living on the street	Bread winner not gainfully employed	Disabled	Household extremely poor	Bread winner chronically ill	Actual Number receiving Assistance
Urban	699	749	195	34	672	113	370	92	2717
Rural	8024	1310	296	0	694	124	893	163	5022
Resettlement	229	114	3	0	7	11	30	5	405
Estates/Other	151	177	15	0	11	2	12	15	389
Total	9103	2350	509	34	1384	250	1305	275	8533

Table 12: BEAM Beneficiaries as a Percentage of Total school enrolment

Type of School	BEAM Beneficiaries as % of Total School Enrolments
Government	6.86
Council	15.01
Mission	8.76
Estates/Other	12.70
By School Level	
Primary	13.21
Secondary	11.31
By School Location	
Urban	8.54
Rural	12.99
Resettlement	18.01
Estates	11.95
Total	12.63

3.1 Governance of BEAM Funds

Most concern with the BEAM Programme by key informants related to the governance of the funds at the school level. Once these funds are disbursed to schools, 93% of the schools reported including these funds in the schools general accounts, which meant that they are not kept in a separate account. This posed challenges when accounting for them separately. Tracking of funds in a basket of other funds is generally a cumbersome exercise, as one cannot distinguish accurately which funds were used for which activity. Some of the schools surveyed deposited the BEAM funds into the SDA account. Basket funding had its own advantages too, such as lower bank charges and less time spent managing the funds from one account. In general the rules and systems to monitor the use of BEAM funds were in place and were generally laid out in the BEAM manuals, but the implementation of these rules and systems had remained a problem. As noted in earlier sections, the auditing of the BEAM funds remained a challenge for most of the schools. Most of the surveyed schools (65%), reported not having any manuals that gave directions on how the BEAM funds could be accounted.

Table 13 below shows details on the accounting of BEAM funds in the surveyed schools.

Table 13: Accounting for Beam Funds

Type of School	Are the funds audited?		If they are audited, was the auditor's report issued for the last financial Year		Is there a systematic collection, analysis and reporting of performance information to verify compliance with strategic goals and to provide a sound basis for future policy making and implementation?		Are there instances where guardians have used their own money?		Were they reimbursed?	Are clients surveys routinely and frequently carried out as part of these evaluations for BEAM?	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	Yes	No
Government (n=19)	94.7 %	5.3%	94.4%	5.6%	52.6%	47.4%	50.0%	50%	50.0%	21.1%	78.9%
Council (n=61)	76.7 %	23.3 %	66.6%	33.3%	31.5%	68.5%	22.6%	75.8%	21.0%	28.1%	71.9%
Mission (n=12)	83.3 %	16.7 %	50.0%	50.0%	50.0%	50.0%	8.3%	91.7%	8.3%	45.5%	54.5%
Estate/Other (n=6)	50.0 %	50.0 %	80.0%	20.0%	0%	100%	33.3%	66.7%	33.3%	0%	100%
Total (n=98)	79.4 %	20.6 %	71.8%	28.2%	36.3%	63.7%	26.5%	72.4%	25.5%	26.9%	73.1%

3.2 Accountability for BEAM Funds

As result of the late disbursement of BEAM funds to schools, there were cases where schools remained with unused funds. When this happened, the guardians (72.4%) of the beneficiaries would have used their own money to pay for fees and levies or beneficiaries dropped out of school completely. The BEAM manuals have no clear mechanisms that state how these unused funds should be used by the schools, how the guardians who would have paid fees and levies for some of the beneficiaries are supposed to be reimbursed their moneys. *Table 14* below shows that 68% reported not being aware of any circular by the government that stated how funds that remained unused at the end of the year could be dealt with. The problem was more prevalent at the council, estate and mission schools, which are not public schools, hence use their own discretion to deal with this issue. Another finding of survey was in relation to availability of qualified staff at the school level to manage the BEAM funds. Most of the schools (57%) did not have qualified personnel, such as bursars or general accounts clerks to manage the school accounts and the BEAM funds. What was surprising though is that the problem was found at council, mission and estate schools. Most rural councils had accounts clerks stationed at their district offices that then moved around schools doing the school books, rather than have an accounts clerk at each school. This could also be the same arrangement with the Mission schools. In some the government schools, some of the Headmasters acted as accounting officers. According to the survey results there was a dearth of management courses for these head teachers on how to manage their school accounts.

The effectiveness of the BEAM programme was also affected by the lack of consultation between the schools and the Ministry of Labour and Social Welfare when the budgets were being crafted. Schools were allocated BEAM funds on the strength of their total enrolment and not necessarily on the basis of their needs; hence there was limited consultation on allocation between the two. Most of the schools (92.8%) reported that there was lack of consultation on the budget.

Table 14: BEAM guidelines and Rules

Type of School	Rules and Systems: Are there checks and Balances in the system (external and internal audit)		Are there any rules provided by the Ministry to govern how unused money at the end of the year should be spent?		Is the list of beneficiaries provided to the Ministry beginning of the year?		Do you have a qualified accounts clerk/bursar in the school?		Does the Ministry consult Schools before budget finalisation?	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
Government (n=19)	89.5%	5.3%	52.9%	41.2%	50.0%	50.0%	94.7%	5.3%	15.8%	84.2%
Council (n=61)	78.7%	21.3%	22.4%	72.4%	67.2%	32.8%	29.5%	70.5%	5.0%	95.0%
Mission (n=12)	83.3%	16.7%	8.3%	75.0%	66.7%	33.3%	41.7%	58.3%	8.3%	91.7%
Estate/Other (n=6)	50.0%	50.0%	16.7%	83.3%	83.3%	16.7%	16.7%	83.3%	0%	100%
Total (n=98)	79.6%	19.4%	25.8%	67.7%	64.0%	35.1%	42.9%	57.1%	7.2%	92.8%

Sharing expenditure reports with stakeholders reflects best practice in promoting the principles of accountability. In this survey 41.5% of the schools that responded said that they did not share any reports on the expenditure of BEAM funds. Those that did, did so whenever they held their School Development Committee (SDC) meetings. There is therefore no effective monitoring of the use of the funds if the financial expenditure reports are not shared with all stakeholders.

Table 15: Financial Accounting System

Type of School	Is the BEAM accounting separate from other school accounts or other development funds?		Are financial statements for the BEAM prepared in accordance with recognised set of accounting standards?		Have you attended any financial management courses in the past 2 years?		Have your school been given manuals setting out the procedures and regulations for accounting BEAM funds received?		Are reports on Expenditure on BEAM shared or distributed to stakeholders?	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
Government (n=19)	5.6%	94.4%	83.3%	16.7%	68.4%	31.6%	47.4%	52.6%	42.1%	57.9%
Council (n=61)	8.2%	91.8%	67.2%	32.8%	70.5%	29.5%	34.4%	65.6%	7.7%	29.3%
Mission (n=12)	0%	100%	91.7%	8.3%	83.3%	16.7%	33.3%	66.7%	36.4%	63.6%
Estate/Other (n=6)	0%	100%	50.0%	50.0%	66.7%	33.3%	0%	100%	33.7%	66.7%
Total (n=98)	6.2%	93.8%	72.2%	27.8%	71.4%	28.6%	34.7%	65.3%	58.5%	41.5%

3.3 Beneficiaries Views of BEAM Programme

While BEAM assistance was not essentially tied to the academic performance of the beneficiaries but on need, there were some instances where continued BEAM assistance was tied to academic performance of the beneficiary. This observation was corroborated by some of the beneficiaries themselves, where about 1.6% of them attested to the use of academic performance as an indicator for continued BEAM support. In most cases though, once on BEAM, beneficiaries were guaranteed continued support, unless they transferred to another school. Once a beneficiary transferred to another school, BEAM support was terminated immediately for that student and given to the next deserving pupil from the school.

Table 16: Criteria for Continued BEAM Assistance

Type of School	Is continued BEAM assistance tied to:		
	Performance	Need	I do not know
Government (n=38)	0.0%	100%	0%
Council (n=120)	1.7%	88.1%	10.2%
Mission (n=20)	0.0%	95.5%	4.5%
Estate/Other (n=10)	10.0%	90.0%	0%
Total (n=118)	1.6%	91.5%	6.9%

About 30% of beneficiaries reported failing to access BEAM funds at some stage in their studies, with the majority of cases happening at council, mission and Estate schools. The study could not determine whether there was prioritisation in terms of disbursement of funds between the different school types and different school locations. Government policy on non-payment of fees, specifically for the beneficiaries stated that beneficiaries should not be excluded from classes for non-payment or delays in payment of fees, since the funds would be disbursed anyway. However, while the government schools did not have any cases where beneficiaries were barred from attending school on account of non-payment of fees, council schools, mission and estate schools had about 10% of cases where beneficiaries were excluded from school for non-payment. Council and mission schools were not strictly obliged to adhere to the government policy of not sending away pupils for non-payment of fees. Estate schools had a greater share of pupils who were excluded from school for non-payment, simply because the Estates have a tendency of using child labour and often offer these beneficiaries work on the farm in exchange for payment of schools fees.

Table 17: BEAM beneficiaries and Non-payment of Fees

Type of school	Has the BEAM at any period failed to pay for your fees/levies?		Are you sometimes chased from school for non payment of fees and levies?	
	Yes	No	Yes	No
Government (n=38)	2.6%	97.4%	0%	100%
Council (n=119)	12.6%	87.4%	10%	90%
Mission (n=22)	22.7%	77.3%	18.2%	81.8%
Estate/Other (n=10)	30.0%	70.0%	30.0%	70.0%
Location of School				
Urban	7.5%	92.5%	7.5%	92.5%
Rural	15.4%	84.6%	12.0%	88.0%
Resettlement	3.8%	4.8%	0%	100%
Estates/other	33.3%	66.7%	44.4%	55.6%
Total (n=189)	13.8%	86.2%	10%	90.0%

3.4 Selection Committee, Accountability and Governance Issues

We interviewed 85 members of the school selection committee who were neither the Headmaster of the school nor the community head, to get a view from an ordinary member of the committee. About 81.2% of the surveyed committee members affirmed that most of their peers in the school selection committees had a good to a very good understanding of the BEAM guidelines on selection of beneficiaries.

About 38.1% of those interviewed observed that schools did not display lists of beneficiary on the public notice board. The display of names on the public notice allows the community to verify who has benefited and to even question the basis for the allocation of support. Without a publicly available list of beneficiaries, transparency and accountability could be compromised.

BEAM guidelines oblige each school to display on the public notice board a list of beneficiaries. Compliance with this directive varied widely with 53% of government schools reporting compliance. For council and Estate schools the rate was 46.3% and 66.7% respectively.

Table 18: Selection Committee views on BEAM Guidelines

Type of School	In your opinion are leaders familiar with BEAM guidelines?				
	Very Familiar	Familiar	Fairly Familiar	Not Familiar	I do not know
Government (n=15)	20.0%	53.3%	0%	13.3%	13.3%
Council (n=54)	48.1%	35.2%	13.0%	1.9%	1.9%
Mission (n=10)	50.0%	30.0%	20.0%	0%	0%
Estate/Other (n=6)	16.7%	66.7%	16.7%	0%	0%
Total	41.2%	40.0%	11.8%	3.5%	3.5%

Table 19: Selection Committee on understanding on BEAM Guidelines

Type of School	Are BEAM selection Guides easy to understand?				
	Very easy	Easy	Fairly easy	Difficult	Very Difficult
Government (n=15)	40.0%	40.0%	20.0%	0%	0%
Council (n=54)	37.7%	35.8%	18.9%	5.7%	1.9%
Mission (n=10)	40.0%	20.0%	30.0%	10.0%	0%
Estate/Other (n=6)	40.0%	20.0%	20.0%	20.0%	0%
Total (n=85)	38.6%	33.7%	20.5%	6.0%	1.2%

Table 20: Selection Committee responses on Beneficiary lists

Type of School	Is the list of beneficiaries displayed on the School notice Board?		
	Yes	No	Do not Know
Government (n=15)	53.3%	23.3%	13.3%
Council (n=54)	46.3%	42.6%	11.1%
Mission (n=10)	66.7%	22.2%	11.1%
Estate/Other (n=6)	66.7%	33.3%	0%
Total (n=85)	51.2%	38.1%	10.7%

Most interviewees observed that the local leadership was generally supportive of the BEAM programme. Only in the mission schools in 20% of the cases, it was observed that the local leadership was not supportive of BEAM. This was because mission schools are quasi-public and charge higher fees than the government and council schools.

Table 21: Selection Committee Views on Local Leadership Support

Type of School	In your opinion are local leaders and officials supportive of Beam?			
	Very Supportive	Supportive	Fairly Supportive	Not supportive at all
Government (n=15)	26.7%	66.7%	6.7%	0%
Council (n=54)	48.1%	37.0%	13.0%	1.9%
Mission (n=10)	30.0%	50.0%	10.0%	10%
Estate/Other (n=6)	60.0%	40.0%	0%	0%
Total (n=85)	42.9%	44.0%	10.72%	2.4%

3.5 Summary of Key informant views on BEAM

A number of suggestions on improving the BEAM fund came from the school Authorities. A lot of schools suggested that the BEAM fund could be assisted by the strengthening the existing structures through focused workshops on management, selection of beneficiaries and

monitoring and evaluation of the programme or involving the new more community and beneficiary focused structures in the selection of beneficiaries and the subsequent running of the programme;

Structures that exist currently and need strengthening;

- Village child committees
- Child protection services
- School development committees
- Community selection committees

Structures which do not yet exist but are necessary;

- VIDCO secretaries
- Social welfare officer in the school
- Committee to select secondary school beneficiaries
- BEAM officer at the district level.
- School child representative

Common themes that came from the key informant interviews in a number of the schools were generally that;

- Some of the school accounts had never been audited. This made the monitoring of BEAM funds at the school level difficult. This also left room for possible misappropriation of the BEAM funds.
- There is a level of dishonest among the parents of the beneficiaries, some have benefited where they are supposed to benefit, and some will not ask for the removal of their children if at any time their situation improves;
- Secondary schools do not control the selection of beneficiaries, as it is all done at the primary level leaving no room for the input from the secondary staff in deciding on the selection of those considered really in need;
- If a beneficiary changed schools he or she would be removed from the list and replaced with another, hence he/she has to reapply to qualify for assistance once at the new school. This process disadvantaged the beneficiary;
- BEAM Levies do not cover other special levies such as book levy, bus or vehicle levies which are necessary for the running of schools;
- Allocations are done on the basis the schools' enrolment and not necessarily on the basis of the number of beneficiaries;
- Some schools get a budget allocation from the ministry, divide that with amount of levies per pupil and determine the number that needs to be supported. This suggests that there are no proper rules to govern how school should determine the numbers to be supported under BEAM. They also noted that the list of beneficiaries would be sent to the Ministry after the allocation and not before that which means that Ministry cannot influence the beneficiary selection process.
- Some select committees choose children belonging to their friends or relatives leaving out the needy ones.

5. Discussion

This survey was carried out to assess the general understanding of the BEAM programme by those who are executing it and benefiting from it at the local level. It was district focused. It analysed issues that are usually overlooked. The issues covered by the survey include: the understanding of BEAM guidelines, availability of the guidelines, selection of beneficiaries and

the understanding of the selection guidelines, accounting and auditing of the BEAM funds, who did the audit and when it was last done and how often it was done. The survey looked at the disbursement of BEAM funds, the impact of late disbursements of funds on school programmes and the actions taken by schools to deal with the late disbursements. The study showed that, while the BEAM programme was good and it has over the years assisted the need in our society, the funds that are allocated for this programme are inadequate, making it difficult for schools to accommodate all potential beneficiaries. Faced with a large number of potential beneficiaries competing for resources, cases of favouritism and nepotism were noted. The beneficiary selection process was made complex in cases where the majority of potential beneficiaries had similar backgrounds and therefore all deserving assistance.

Late disbursements affected the smooth running of school programmes and distracted schools from focusing on their core business of teaching. While government schools did not exclude students from school for non-payment of fees and levies, other non-government would exclude BEAM beneficiaries from classes until funds were eventually received. This put some BEAM beneficiaries at serious academic disadvantage due to missed lessons. Some of the guardians had to use their own limited resources to pay the outstanding fees and levies for their dependents. After funds were finally disbursed to schools by the relevant ministry, some schools did not then reimburse those guardians that would have used their limited resources to pay for dependents. The BEAM guidelines are not explicit as to how such situations should be handled. This obligation of reimbursement is silently left to the discretion of the school authorities, as there are no guidelines to assist these authorities on such a situation should be handled.

Accountability of funds remains a challenge at the local level. The non-separation of BEAM funds and other school funds made it difficult to track the movement of the BEAM funds. Most of the government schools reported the absence of regular audits by either the ministry by or other independent players. At council and mission schools regular audits were undertaken internally. Qualified personnel (bookkeepers, accounts clerks, accountants) should be employed to help with the management and accountability of BEAM funds. Ministry technical assistance in this process would be helpful. A number of stakeholders identified in the stakeholder mapping were not actively participating the monitoring of BEAM.

6. Recommendations

In line with the recommendations made by key informants we propose that;

On Governance and Financial Accountability

- It needs to be made clear who audits the BEAM funds. Some schools reported that their finance committees did the auditing, while others reported school deputies and senior teachers, while others reported the Ministry of Labour and Social Welfare did the audit. Council schools' accounts were audited by their respective local authorities, while Farm Estate schools were audited by private auditors. Most of the audit reports produced were not shared with the responsible ministries of Education and Labour and Social Welfare. It should be mandatory that independent audit reports for schools that received BEAM funds be shared with these two ministries.
- Some heads, deputy heads and school senior teachers were also accounting officers, since there were no qualified accounts clerks or bursars to handle the funds. There is need to consider training these accounting officers in fund management.

On Selection of Beneficiaries

- There is a need to tighten the selection of committee members selecting beneficiaries. Some schools proposed that selection committee members could undergo training on how to properly vet and select appropriate beneficiaries.
- Teachers should be in the selection committee given their knowledge of the children;
- Target groups like orphans need assistance, but were absent from school most of the time. School authorities proposed replacing students who do not attend school with others who do, although this would leave the issue of access unresolved for those who do not. It would be better to review the reasons for non-attendance and difficulties that need to be addressed to avoid these children being further marginalised.
- Kraal heads must have list of potential beneficiaries in their areas;

On General Fund Issues;

- While cash budgeting has restricted access to timely disbursement of funds, as the economy stabilises the schools would like the Ministry of Labour and Social Welfare to prioritise the BEAM programme and front load the disbursements of BEAM funds;
- BEAM should also consider further material support for learning tools with partner support;
- BEAM needs to consider having officers at the provincial or district level to support its implementation given that it is time consuming and expensive for school authorities to travel to Harare or nearby cities to solve BEAM issues;
- Ministry should consult schools for their inputs to budget and planning;
- Continuous management workshops should be held with school authorities so that they can account for the funds improve the efficiency and effectiveness of running the BEAM programme, and;
- The Ministry should be clear on how BEAM funds still held by schools at the end of the year should be handled, especially in cases where in the course of the year certain guardians would have paid fees and levies for the beneficiaries.

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7.1 Abbreviations

BEAM	Basic Education Assistance Module
CMCC	Community Monitoring and Coordination Committee
CSOs	Civil Society Organisations
EMIS	Education Management Information Systems
FBOs	Faith Based Organisations
MIMS	Multiple Indicator Monitoring Survey
MoF	Ministry of Finance
MoLSW	Ministry of Labour and Social Welfare
NANGO	National Association of Non-Governmental Organisations
NAR	Net Attendance Ratio
NGOs	Non-Governmental Organisations
OVCs	Orphans and Vulnerable Children
SDA	School Development Association
OSISA	Open Society Initiative for Southern Africa
SDF	Social Dimensions Fund
TARSC	Training and Research Support Centre
UNAIDS	United Nations AIDS Programme
UNICEF	United Nations Children's Emergency Fund
US\$	United States Dollar
ZELA	Zimbabwe Early Learning Assessment
ZimSEC	Zimbabwe Examinations Council
ZIMTA	Zimbabwe Teachers Association