

## From Compliance to Conversion: A Delivery-Oriented Budget Execution Framework for School Infrastructure in Zimbabwe

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### Abstract

School infrastructure delivery in Zimbabwe has increasingly been constrained not by the mere absence of fiscal intent, but by the inability of public financial systems to convert authorized capital resources into completed educational assets. Within results-based budgeting, such a condition constitutes more than an accounting variance; it represents a failure of public promise, administrative embodiment, and developmental justice. This article advances a delivery-oriented reform framework for capital budget execution in the Ministry of Primary and Secondary Education. The argument is grounded in a mixed-methods analysis of capital expenditure trends, procurement lead times, institutional behaviour, and infrastructure output evidence. A financial utilization rate of 78 percent was recorded alongside a substantially lower physical delivery rate of 13.44 percent, producing a 64.56 percent conversion void. A 285-day procurement cycle was identified as a temporal veto against annual execution, while risk-averse compliance routines were shown to magnify structural delay. It is therefore argued that reform cannot be confined to increased allocations. A redesigned delivery architecture is required, one in which procurement is digitized, readiness gates are enforced, managerial accountability is tied to completed infrastructure, capital funds are permitted limited carry-over, and community-driven construction is piloted for less complex projects. The proposed framework is presented as a transition from control-oriented public financial management to delivery-oriented public finance, where value is assessed not by the elegance of procedure alone, but by the visible conversion of fiscal authority into safe, equitable, and functional learning spaces.

## 1. Introduction

Public finance is often treated as a technical discipline of authorization, classification, expenditure control, and audit assurance. Yet in sectors such as education, its moral and developmental meaning is much wider. A capital budget is not only a fiscal instrument; it is a public promise that children will be taught in safe, adequate, and pedagogically enabling environments. When such a budget is appropriated but not transformed into classrooms, laboratories, water and sanitation facilities, and other learning spaces, a deep contradiction is produced between the language of policy and the material reality of schooling. The problem is therefore not merely that funds remain unspent. It is that the state's capacity to embody policy in physical form is placed into question.

The Zimbabwean education infrastructure challenge is especially significant because it occurs within a formal reform environment that has already embraced Programme-Based Budgeting and Results-Based Budgeting. These systems are designed to move public administration beyond input compliance toward measurable outputs and outcomes. In principle, public expenditure should therefore be judged by the extent to which it produces development. In practice, however, the relationship between appropriation, expenditure, and delivery has remained unstable. Financial activity has not always been matched by visible infrastructure expansion, and compliance with procedures has not always ensured service results. This gap has been conceptualized as an execution chasm: the space between the budget that is legally provided and the school infrastructure that is physically delivered.

This article is concerned with the reform question that follows diagnosis. Once structural delays and risk-averse institutional behaviours have been identified, the central issue becomes how a public financial management system may be redesigned so that delivery becomes more probable than delay. The argument is developed through the Budget Execution Constraints Model, which interprets capital budget performance as a conversion system. In this system, fiscal inputs are processed through planning, procurement, contracting, supervision, certification, and payment routines. Where these routines are obstructed by long procurement cycles, centralized approval hierarchies, weak readiness, late fund releases, audit fear, and compliance-first norms, the conversion process is weakened. Reform must therefore address both the structural hardware and the behavioural software of the system.

The article advances a delivery-oriented framework with four mutually reinforcing pillars: digitization, accountability, flexibility, and decentralization. Digitization is represented by an agile Infrastructure Procurement Unit supported by electronic government procurement. Accountability is represented by delivery-based contracts and performance reviews linked to completed infrastructure rather than procedural movement alone. Flexibility is represented by a limited capital carry-over policy and medium-term expenditure alignment. Decentralization is represented by community-driven construction pilots for non-complex rural projects, supported by social audit mechanisms. Together, these pillars are proposed as a practical route for moving from ceremonial compliance to substantive conversion.

Table 1. Analytical focus of the reform framework

Analytical concern	Underlying problem	Framework response	Expected shift
Fiscal promise	Capital allocations are approved but are not sufficiently embodied in school infrastructure.	Capital budgets are treated as public commitments requiring physical verification.	From appropriation as intent to appropriation as obligation.
Execution engine	Planning, procurement, contracting, and payment stages generate delay and fund lapsing.	Readiness gates, e-GP, and specialized infrastructure procurement are institutionalized.	From fragmented processing to synchronized execution.
Institutional culture	Audit fear and compliance-first incentives make inaction safer than proactive delivery.	Delivery-based contracts and performance reviews are attached to physical outputs.	From procedural safety to responsible delivery.
Fiscal time	Annuality rules compress construction into unrealistic fiscal windows.	Limited carry-over and medium-term construction planning are introduced.	From stop-start funding to continuity of works.
Local implementation	Centralized veto nodes slow low-complexity rural projects.	Community-driven construction pilots are protected by social audit and technical support.	From administrative distance to accountable proximity.

## 2 Literature Review

### 2.1 Philosophical and Theoretical Orientation

The philosophical foundation of the article rests on the claim that budgeting is an ethical practice before it is an administrative event. In education, every unbuilt classroom represents a deferred right, a postponed opportunity, and a material sign of institutional incapacity. Results-based budgeting, when properly understood, should therefore not be reduced to a reporting technique. It should function as a discipline of public responsibility through which resources are made answerable to the learner, the teacher, and the community. The value of a capital budget is consequently realized only when the allocation is translated into a structure that supports learning.

General Systems Theory provides the first interpretive lens. The education capital budget is not a single transaction but a system of interdependent nodes. A delay in project design affects procurement; a delay in procurement affects contract award; a delay in payment affects contractor presence; and a failure in physical delivery feeds back into Treasury confidence and future allocations. Under this logic, underutilization is not a discrete failure of one office. It is an emergent system condition produced by interactions across rules, actors, incentives, and timing.

Institutional theory provides a second lens by explaining why formal reforms may be adopted without equivalent functional change. Programme-Based Budgeting and Results-Based Budgeting may be present in form, while bureaucratic behaviour remains organized around control, avoidance, and procedural protection. This condition has been described as isomorphic mimicry: the appearance of modern reform is maintained, while the internal operating logic remains weakly transformed. In such a setting, reports may speak the language of results, but decisions may still be governed by fear of audit exposure.

Principal-Agent Theory further explains the behavioural asymmetry that distorts execution. Officials may be expected to deliver infrastructure on behalf of citizens, yet personal risk is often attached more visibly to procedural irregularity than to non-delivery. Where a delayed decision attracts less sanction than a decision that later attracts an audit query, rational inaction becomes institutionally defensible. The reform framework proposed here therefore seeks to alter the incentive field. Delivery must be made administratively safer, while avoidable non-delivery must become professionally accountable.

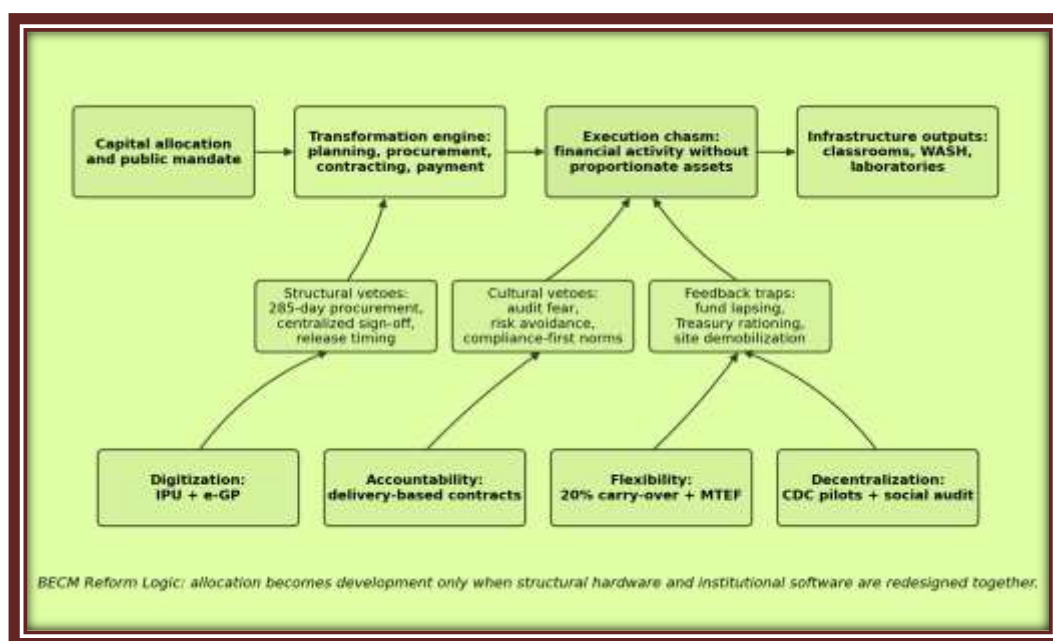


Figure 1. BECM-based delivery-oriented reform framework.

### 3 Methodological Basis

The framework was developed from an explanatory mixed-methods analysis of capital budget utilization in the education sector. Quantitative evidence was used to establish the scale and persistence of the execution chasm, including budget utilization patterns, infrastructure output ratios, procurement lead times, and model relationships. Qualitative evidence was then used to explain the administrative meanings behind the numbers, particularly the ways in which risk aversion, approval routines, and coordination weaknesses shaped behaviour across the execution chain.

The analytical unit was the capital budget execution system rather than an isolated individual office. This distinction is important because school construction is generated through a chain of decisions rather than a single act of spending. Project readiness, procurement planning, tender approval, contract award, site supervision, milestone certification, payment processing, and audit clearance were therefore treated as linked components of one transformation engine. The reform recommendations are consequently framed as system interventions rather than isolated managerial advice.

Evidence was interpreted through conversion efficiency. Financial utilization was treated as the proximate indicator of execution, while completed infrastructure was treated as the ultimate indicator of development. This distinction prevented expenditure from being mistaken for delivery. It also allowed the analysis to show how a budget may appear active in financial terms while remaining weak in developmental terms. The result was a framework that privileges the material conversion of public resources into educational infrastructure.

Table 2. Evidence-to-reform logic used in framework construction

Evidence stream	Diagnostic role	Reform implication
Budget utilization data	Established whether appropriations were converted into certified expenditure.	Financial absorption was judged insufficient unless connected to completed assets.
Infrastructure output records	Established the physical result of the capital budget.	Completion rates were made central to accountability and performance contracts.
Procurement lead-time evidence	Identified the temporal veto created by long procurement cycles.	An e-GP-enabled Infrastructure Procurement Unit was recommended.
Institutional-behaviour evidence	Explained why officials could prefer non-action to risk-bearing execution.	Incentives were redesigned through delivery-based accountability.
Feedback-loop evidence	Explained how lapses and rationing sustained underperformance across years.	Carry-over flexibility and medium-term project planning were recommended.

### 4 Results and Discussion

#### 4.1 The Conversion Problem as the Central Reform Target

The most important finding for reform is the distinction between expenditure and delivery. A financial utilization level of 78 percent would ordinarily be read as evidence of moderate administrative performance. However, when this figure is placed beside a physical delivery rate of 13.44 percent, a different interpretation becomes unavoidable. The system was able to generate financial movement, but it was not able to generate an equivalent level of infrastructure completion. The resulting 64.56 percent conversion void indicates that the problem was not confined to the release of money. It lay in the ability of the administrative apparatus to turn expenditure into educational assets.

This distinction has major implications for public financial management. When performance is measured mainly by absorption rates, the Ministry may be encouraged to spend without sufficient attention to completion. When performance is measured only by compliance, the system may produce cleaner files without producing more classrooms. When performance is measured by physical outputs, however, budgeting is returned to its developmental purpose. The reform framework therefore requires a shift from financial utilization as the dominant success indicator to conversion efficiency as the primary measure of public value.

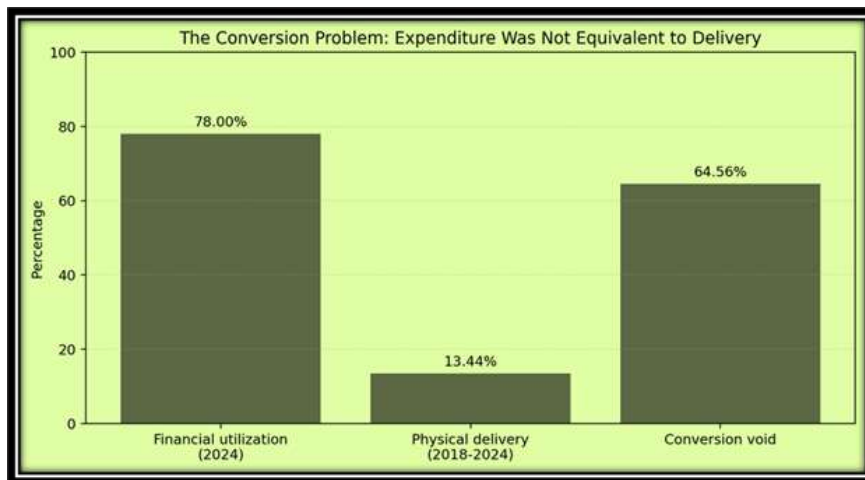


Figure 2. Financial utilization, physical delivery, and the conversion void.

### 4.2 Strategic Reform Pillar One: Digitization and the Infrastructure Procurement Unit

The first reform pillar concerns digitization through an agile Infrastructure Procurement Unit. Procurement was identified as the most visible structural veto in the execution chain. A mean procurement lead time of 285 days leaves little realistic space for implementation within a twelve-month fiscal cycle, particularly when construction depends on site mobilization, material availability, contractor cash flow, and technical supervision. Such a delay is not a neutral administrative inconvenience. It becomes a temporal veto: an administrative duration that effectively cancels the developmental possibility of the budget before construction has meaningfully begun.

An Infrastructure Procurement Unit is therefore recommended as a specialized execution mechanism rather than a general administrative office. It should be staffed by procurement specialists, project managers, quantity surveyors, engineers, and contract management personnel who are assigned specifically to school infrastructure. Its authority should be sufficiently delegated to reduce repetitive approval escalation, especially for routine infrastructure packages that fall below an agreed financial threshold. By separating infrastructure procurement from ordinary administrative traffic, the likelihood of file stagnation may be reduced.

Electronic government procurement should be embedded within this unit. Digitization is not recommended merely for technological appearance; it is recommended because manual file movement creates opacity, delay, and discretionary friction. A digital procurement trail can preserve auditability while accelerating processing. Every tender stage, approval action, query, correction, and decision date can be recorded in a transparent system. In this way, speed and accountability are not treated as opposites. The reform logic is that a well-designed digital audit trail may protect officials while also preventing the manual odyssey of the file.

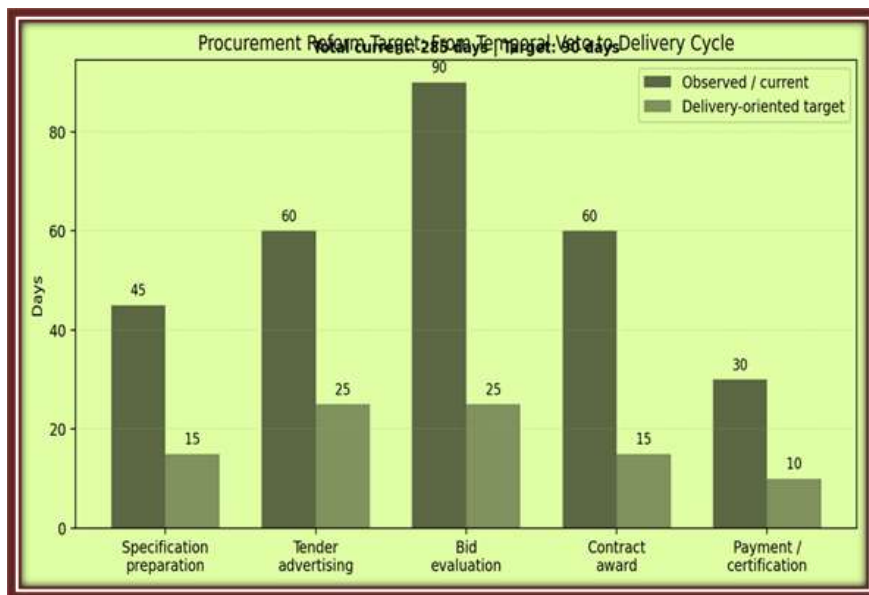


Figure 3. Procurement lead-time compression target under a delivery-oriented procurement model.

### 4.3 Strategic Reform Pillar Two: Delivery-Based Accountability

The second reform pillar concerns the restructuring of accountability. In a control-oriented system, officials are often judged by whether procedures were followed. While this is necessary, it is insufficient where the end purpose of the procedure is physical delivery. A culture in which non-action is safer than action must be deliberately corrected. If audit exposure is feared more than failure to build schools, then officials may rationally prefer delay, referral, postponement, and procedural over-documentation. The result is a system that may appear careful but remains developmentally unproductive.

Delivery-based accountability would require performance contracts for senior managers to contain explicit infrastructure completion indicators. These indicators should not be limited to budget absorption. They should include the number of projects reaching tender stage by a specified date, the number reaching contract award, the percentage of projects certified at agreed milestones, and the number of classrooms, WASH facilities, or laboratories completed and handed over for use. In such a system, procedural compliance would remain important, but it would be evaluated in relation to output responsibility.

Mandatory performance reviews should be triggered where capital utilization or physical completion falls below agreed thresholds. Such reviews should be framed not as punitive ceremonies but as corrective governance mechanisms. The question should not be whether blame can be assigned. The question should be where the conversion process failed and what institutional unblockers are required. Through this shift, accountability would move from retrospective fault-finding to real-time problem correction.

Table 3. Four-pillar transformation model for delivery-oriented capital execution

Pillar	Primary constraint targeted	Core instrument	Performance indicator
Digitization	Procurement lag, manual file movement, opaque approval trail.	Infrastructure Procurement Unit supported by electronic government procurement.	Procurement cycle reduced from 285 days toward 90 days.
Accountability	Audit fear, rational inaction, and weak delivery incentives.	Delivery-based contracts and mandatory infrastructure performance reviews.	Senior management evaluation linked to physical completion.
Flexibility	Annuality rule, fund lapsing, and contractor demobilization.	Limited 20% capital carry-over and medium-term expenditure alignment.	Certified ongoing projects funded across fiscal-year boundary.
Decentralization	Centralized veto nodes and weak local ownership.	Community-driven construction pilots with social audit and technical oversight.	Lower-cost, faster completion of non-complex rural infrastructure.

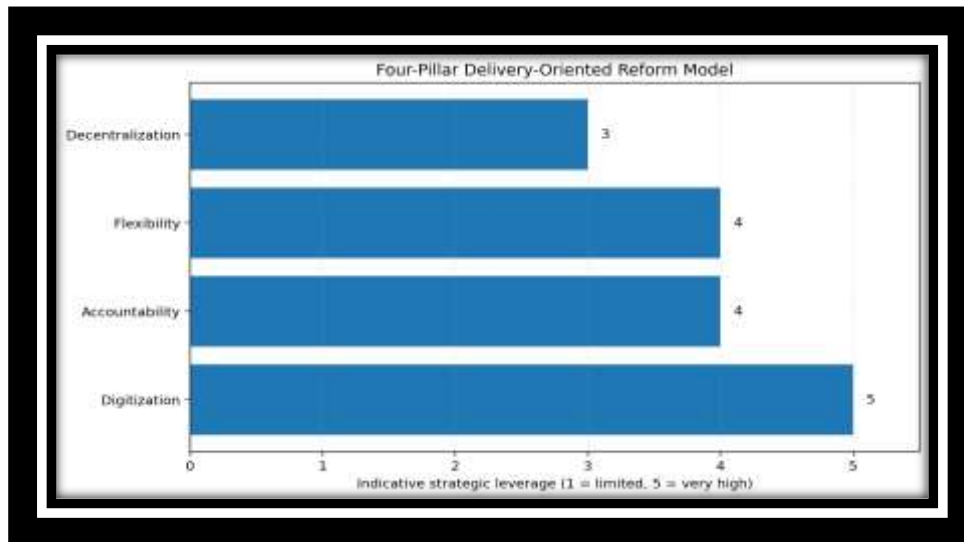


Figure 4. Conceptual strategic leverage of the four reform pillars.

#### 4.4 Strategic Reform Pillar Three: Capital Carry-Over and Medium-Term Construction Logic

The third reform pillar concerns fiscal flexibility. School construction rarely obeys the neat boundaries of an annual accounting calendar. Sites are mobilized, materials are procured, foundations are laid, contractors are certified, and payments are processed through sequences that may extend across fiscal-year boundaries. Where a strict use-it-or-lose-it rule is applied to capital funds, construction is exposed to an artificial stop-start rhythm. Work may be delayed at the end of the year, contractors may demobilize, and the following year may begin with renewed administrative preparation rather than uninterrupted continuation.

A limited capital carry-over allowance is therefore recommended for certified ongoing works. A 20 percent carry-over ceiling would preserve fiscal discipline while allowing realistic project continuity. Such funds should not be treated as a discretionary reserve. They should be ring-fenced for projects that have already passed readiness gates, have valid contracts, and have certified milestones or verified site progress. In this way, flexibility would be governed by evidence rather than convenience.

Medium-Term Expenditure Framework alignment should also be strengthened. Infrastructure projects should be planned and funded over rolling three-year horizons, with annual budgets serving as instalments within a broader construction trajectory. This would reduce the tendency to treat each fiscal year as a separate project universe. It would also allow Treasury, the Ministry, contractors, and local implementation structures to make decisions based on credible continuity rather than annual uncertainty.

#### 4.5 Strategic Reform Pillar Four: Community-Driven Construction with Social Audit

The fourth reform pillar concerns decentralization through carefully selected community-driven construction. Not all school infrastructure projects require the same degree of central control. Complex projects may require centralized technical supervision, but small classroom blocks, ablution facilities, fencing, and routine rural infrastructure packages may be capable of delivery through local mechanisms when technical standards, procurement safeguards, and transparent reporting are provided. Excessive centralization can therefore become a veto node rather than a quality guarantee.

Community-driven construction should be piloted through School Development Committees and local implementation structures for non-complex projects. Grants would be directly disbursed under strict conditions: technical drawings should be standardized, Bills of Quantities should be pre-approved, procurement thresholds should be observed, and inspection should be scheduled at clear milestones. Local labour and materials may reduce costs and improve ownership, but such benefits can only be realized where technical supervision is not abandoned.

Social audit should be used as the accountability counterpart to decentralization. Receipts, progress reports, work schedules, and milestone certificates should be publicly displayed at school level and made available to parents and community members. This approach would relocate accountability closer to beneficiaries without removing professional oversight. In philosophical terms, it would recognize that public infrastructure is not owned by the bureaucracy alone. It is held in trust for communities whose children are most affected by delay.

Table 4. Implementation sequencing for the delivery-oriented reform framework

Phase	Time horizon	Key actions	Governance safeguard
Phase 1: Design and readiness	0-6 months	Approve reform mandate; establish IPU terms of reference; define readiness gates; identify pilot provinces and project categories.	Cabinet or ministerial approval; Treasury concurrence; technical validation of project packages.
Phase 2: Digital procurement activation	6-12 months	Launch e-GP workflow for school infrastructure; train procurement and technical staff; create real-time dashboard.	Audit trail embedded in system; escalation rules defined for delayed approvals.
Phase 3: Accountability realignment	Year 1-2	Revise performance contracts; introduce quarterly delivery reviews; publish completion indicators.	PSC oversight; Parliamentary reporting where thresholds are missed.
Phase 4: Fiscal flexibility and CDC pilots	Year 2-3	Implement carry-over for certified ongoing works; pilot CDC for non-complex rural projects; conduct social audits.	Ring-fencing of carry-over funds; standardized BoQs; independent inspection and community disclosure.
Phase 5: Scale and institutionalization	Year 3 onward	Evaluate pilots; refine regulations; extend successful models across provinces.	Outcome evaluation; cost-performance review; permanent policy incorporation.

#### 4.6 The Integrated Delivery-Oriented Infrastructure Framework

The four pillars should not be implemented as disconnected reforms. Digitization without accountability may produce faster documentation without ensuring completion. Accountability without flexibility may punish managers for delays created by unrealistic fiscal timing. Flexibility without transparency may weaken control. Decentralization without technical standards may create quality risks. The proposed framework therefore depends on integration. Each pillar corrects a weakness that the others cannot solve alone.

The integrated logic may be stated as follows: capital allocation becomes educational infrastructure when projects are technically ready, procurement is timely, approvals are delegated, funds are predictable, contracts are supervised, payments are aligned to milestones, managers are held accountable for physical outputs, and communities are allowed to verify delivery. Under such a system, public financial management would no longer be measured primarily by the movement of files or the absorption of funds. It would be measured by the conversion of public authority into public value.

This framework also redefines the role of audit. Audit should remain an essential guardian of legality, value for money, and public trust. However, audit must not be experienced as an institutional threat that drives defensive non-action. A delivery-oriented audit culture would ask whether funds were lawfully used and whether intended infrastructure was delivered. The audit question would therefore expand from 'Were rules followed?' to 'Were rules followed in a way that produced the public asset for which resources were authorized?'

Table 5. BECM reform pathway from diagnosis to delivery

BECM diagnosis	Mechanism of failure	Recommended correction	Delivery indicator
Structural rigidity	Long procurement cycles and centralized sign-off prevent timely contract award.	IPU, e-GP, delegated thresholds, readiness gates.	Number of projects contracted before mid-year.
Institutional risk aversion	Officials avoid decisions because procedural error is feared more than non-delivery.	Delivery-based contracts, quarterly reviews, clarified decision protections.	Completion indicators included in senior management appraisal.
Fiscal annuality trap	Funds lapse before projects reach completion, causing site abandonment.	20% carry-over for certified ongoing works; MTEF alignment.	Reduced demobilization between December and March.
Coordination failure	Multiple actors operate in silos across planning, procurement, Treasury, and site supervision.	Joint execution dashboard and monthly delivery clinics.	Reduced pending approvals and payment backlogs.
Administrative distance	Central control slows non-complex projects and weakens local ownership.	Community-driven construction pilots with social audit.	Cost and time reductions in pilot projects without quality compromise.

#### 4.7 Governance Safeguards and Risks

A delivery-oriented reform framework must avoid the false assumption that speed is inherently superior to control. In public finance, speed without safeguards can become leakage, while control without delivery can become stagnation. The reform task is therefore one of disciplined acceleration. The system must be made faster, but it must also be made more transparent, traceable, and answerable to physical results.

Several safeguards are necessary. The IPU should operate under clear delegated thresholds rather than unlimited discretion. Electronic procurement logs should be open to internal audit and external review. Carry-over funds should be permitted only for certified works, not for dormant allocations. Community-driven construction should be limited initially to low-complexity projects and should be supported by technical inspections. Delivery contracts should include quality and safety standards so that managers are not incentivized to produce poor infrastructure quickly.

The most important safeguard is the preservation of public purpose. The reform framework should not be understood as a managerial convenience for easier spending. It should be understood as a developmental mechanism for ensuring that learners receive the infrastructure already promised to them through the budget. Where that public purpose remains central, procedural reform becomes an act of institutional renewal rather than a mere adjustment of administrative technique.

Table 6. Risk-control matrix for reform implementation

Potential risk	How the risk may arise	Control measure	Responsible governance actor
Accelerated procurement may weaken scrutiny.	Delegated authority could be misused if audit trails are unclear.	Mandatory e-GP logs, threshold controls, and routine procurement audits.	IPU, internal audit, PRAZ.
Carry-over may become disguised underspending.	Unspent funds could be retained without active projects.	Carry-over restricted to certified ongoing contracts with verified site progress.	Treasury, MoPSE Finance, Auditor-General.
Delivery contracts may encourage rushed construction.	Managers could pursue completion targets without quality control.	Quality gates, engineer certification, defect-liability clauses.	Technical Services, Provincial Engineers.
CDC pilots may create local capture.	Local committees may lack financial controls or be influenced by informal power.	Social audit, public disclosure, standardized BoQs, periodic inspection.	SDCs, District Offices, community monitors.
Digital systems may reproduce manual delay.	Officials may continue parallel paper processes.	Paperless approval rules and automatic escalation for overdue actions.	Permanent Secretary, IPU, ICT unit.

#### 4.8 Contribution to Public Financial Management and Educational Leadership

The article contributes to public financial management by reframing capital budget utilization as conversion rather than absorption. This distinction is theoretically important because it exposes the inadequacy of expenditure figures when they are detached from physical outputs. A ministry may spend, but if spending does not produce usable infrastructure, public value remains incomplete. The proposed framework therefore strengthens the results-based budgeting tradition by insisting that results must be material, verifiable, and connected to educational need.

The article also contributes to educational leadership by showing that infrastructure delivery is not peripheral to schooling. Classrooms, laboratories, WASH facilities, and safe school spaces are conditions of pedagogy. A school system cannot fully implement curricular reform, inclusive education, or learner-centred teaching where the physical environment remains inadequate. Educational leadership must therefore include the capacity to govern the financial and administrative systems through which learning environments are made possible.

A further contribution lies in the integration of systems theory, institutional theory, and principal-agent logic. The framework demonstrates that infrastructure stagnation is produced through the interaction of formal rules and informal norms. Procurement regulations may be lengthy, but their effect is multiplied when officials are fearful. Audit systems may be necessary, but they may become counterproductive when compliance is separated from delivery. Treasury controls may protect the fiscus, but they may also weaken project continuity when cash releases are poorly synchronized with construction.

#### 4.9 Policy Implications

First, public finance reform should be evaluated through the quality of conversion rather than through the presence of formal systems. It is not sufficient for Programme-Based Budgeting or Results-Based Budgeting to be documented in policy manuals. Their success must be judged by whether resources are transformed into educational infrastructure within reasonable time and cost parameters.

Second, procurement reform should be sector-sensitive. School infrastructure has recurring features, standardized designs, predictable material needs, and a strong equity mandate. It is therefore suitable for framework contracts, digital workflows, readiness gates, and specialized procurement teams. Generic procurement routines should not be allowed to impose unnecessary delay on standard educational facilities.

Third, accountability must be rebalanced. Officials should remain answerable for legality, but they should also be answerable for avoidable non-delivery. A performance system that punishes procedural error but tolerates empty construction sites communicates the wrong institutional message. Delivery must become part of the definition of good governance.

Fourth, fiscal rules should be adapted to the physical reality of construction. A carefully controlled carry-over policy would not weaken discipline if it were linked to certified work in progress. Rather, it would prevent the annual destruction of project momentum and protect public investment already committed to contractors and communities.

Fifth, local communities should be treated as partners in delivery and accountability. Where projects are non-complex, community-driven construction may reduce unit costs, improve ownership, and shorten the distance between decision and beneficiary. However, decentralization should be accompanied by technical supervision and transparent disclosure.

#### 4.10 Framework Model Recommendation

The recommended model should be adopted as a Delivery-Oriented Infrastructure Framework anchored in the Budget Execution Constraints Model. Its purpose would be to convert the diagnosis of underutilization into a permanent management architecture. The model should be institutionalized as a reform instrument within the Ministry's capital programme rather than treated as an advisory diagram. Its practical value lies in the way it assigns a corrective mechanism to each binding constraint. Procurement delay would be answered through an Infrastructure Procurement Unit and e-GP; risk-averse inaction would be answered through delivery-based performance contracts; fiscal discontinuity would be answered through certified carry-over; and centralization would be answered through bounded community-driven delivery.

The model should operate through five linked layers. The first layer is a readiness layer. No capital project should be entered into the annual budget unless land status, technical drawings, Bills of Quantities, estimated costs, procurement packaging, and implementation responsibility have been verified. This would prevent the recurrent practice whereby funds are appropriated for projects that are administratively unready. The second layer is an execution layer, where procurement, contracting, site mobilization, certification, and payment are managed through a digital dashboard. Each stage should be time-stamped, and unresolved delays should be automatically escalated.

The third layer is an accountability layer. Every senior manager involved in the capital execution chain should be evaluated partly on the physical delivery of infrastructure. Such evaluation should include quality-adjusted completion, not expenditure alone. The fourth layer is a flexibility layer. Since construction extends beyond calendar-year accounting, certified ongoing works should be protected through limited carry-over and three-year rolling project plans. The fifth layer is a citizen-verification layer, through which communities, school development committees, and local education offices are enabled to verify whether budgeted infrastructure has actually appeared on the ground.

The model is therefore recommended as a governance bridge between fiscal authorization and educational justice. It would not merely accelerate spending; it would discipline spending toward results. It would not remove audit; it would make audit more meaningful by connecting legality to public value. It would not decentralize recklessly; it would decentralize only where technical simplicity and social audit make local implementation viable. Most importantly, it would make infrastructure completion the central evidence of budget success.

For policy adoption, the framework should be piloted before national scale-up. Two provinces with severe infrastructure deficits and demonstrable administrative readiness should be selected. Within these provinces, projects should be divided into three categories: complex projects retained under centralized technical management; standard projects handled through the IPU and e-GP; and low-complexity projects piloted through community-driven construction. After one budget cycle, the pilot should be evaluated on procurement duration, completion rate, cost variance, audit findings, community satisfaction, and contractor continuity. Only reforms that demonstrate measurable improvement should then be scaled.

Table 7. Recommended institutional home for the delivery-oriented framework

Framework layer	Institutional home	Key decision rule	Core evidence required
Readiness layer	Planning and Technical Services	No project enters the budget without verified readiness.	BoQs, drawings, land confirmation, cost estimate, procurement package.
Execution layer	Infrastructure Procurement Unit	No procurement stage exceeds its approved time limit without escalation.	Digital timestamp, procurement status, decision log.
Accountability layer	Permanent Secretary and PSC	No senior manager is evaluated on process compliance alone.	Completed infrastructure, milestone certificates, quality reports.
Flexibility layer	Treasury and MoPSE Finance	No certified ongoing work is abandoned because of calendar-year closure.	Site certificate, contract status, carry-over schedule.
Citizen-verification layer	District Offices and SDCs	No project is closed without local verification of usable output.	Public disclosure, social audit record, handover certificate.

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## 5 Conclusion

The persistent gap between capital budget authorization and school infrastructure delivery reveals a deeper problem in the relationship between public finance and public value. Where a budget is approved, partially spent, and weakly converted into physical assets, the resulting failure cannot be explained by finance alone. It must be understood as a systemic condition in which structural delay, institutional risk aversion, weak coordination, fiscal annuality, and centralized control interact to produce stagnation.

A delivery-oriented reform framework has therefore been proposed. Its core claim is that the execution chasm can be narrowed only when the transformation engine is redesigned. Procurement must be accelerated through specialization and digitization; accountability must be attached to completed infrastructure; fiscal flexibility must protect ongoing works; and local communities must be enabled to participate in appropriately bounded construction processes. These reforms are not administrative ornaments. They are mechanisms through which the public promise of education may be made visible in classrooms, laboratories, sanitation facilities, and safer learning environments.

The philosophical implication is clear: public budgets acquire meaning when they are embodied. In education, that embodiment is seen in the physical spaces where children learn. A system that records expenditure without producing such spaces remains incomplete, regardless of the sophistication of its reports. A system that converts public resources into durable educational infrastructure, however, restores the moral connection between fiscal authority and social development. The task, therefore, is not merely to spend more. It is to build a public financial system capable of turning national intention into educational reality.

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### Ethical considerations

The article followed all ethical standards appropriate for this kind of research.

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