

**THE ROLE OF SCHOOL GOVERNING BODIES IN MANAGING PRIMARY
SCHOOLS' FUNDS IN VHEMBE WEST DISTRICT, LIMPOPO PROVINCE**

by

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Submitted in accordance with the requirements

for the degree of

MASTER OF EDUCATION

in the subject

EDUCATION MANAGEMENT

at the

UNIVERSITY OF SOUTH AFRICA

SUPERVISOR: PROF M LEKHETHO

JULY 2020

DECLARATION

STUDENT NUMBER: 08019835

I, Ntsundeni Alfred Rasikhanya, declare that the dissertation titled: **THE ROLE OF SCHOOL GOVERNING BODIES IN MANAGING PRIMARY SCHOOLS' FUNDS IN VHEMBE DISTRICT, LIMPOPO PROVINCE** is my own work and all the sources that I have used or quoted have been indicated and acknowledged by means of complete references.

I further declare that I have not previously submitted this work, or part of it for examination at UNISA for another qualification or any other higher education institution.

SIGNATURE:



..... Date: 18 October 2021.....

NA Rasikhanya

DEDICATION

This dissertation is dedicated:

- to my wife, Takalani Mavis Rasikhanya who continuously supported me even during difficult times to see my success in this academic journey,
- to all my children, Itani, Dakalo, Namadzavho, Fhatani and Mutakali who supported me whole-heartedly by always giving me maximum support and time to do my best in my studies,
- to my late parents, Denga Martha Rasikhanya and Ishe Mulungu Namadzavho Johannes Rasikhanya, my pillar of strength, who passed on while I was still busy with my dissertation, and
- to all my family members and relatives.

Above all, I give praise and honour to the Almighty God for the strength, guidance, protection and wisdom He bestowed on me.

ACKNOWLEDGEMENTS

I am grateful to the following:

- My supervisor, Prof Mapheleba Lekhetho, for your advice, words of encouragement, motivation, guidance and total support in this journey of my studies. Your advice always encouraged me to stay focused and try to do the best.
- The Limpopo Province Education Department for granting me permission to conduct my research.
- All the principals and chairpersons of SGBs who allowed me to conduct research in their respective schools.

ABSTRACT

The aim of this study was to explore the roles and responsibilities of school governing bodies in managing school finances of three primary schools; to develop strategies that can be employed to improve school financial management; to explore the reasons for the training of members of school governing bodies upon assuming their leadership roles; to determine the challenges that could be faced by school governing bodies in financial management; and to determine factors that can assist in good financial management in order to formulate strategies that can be employed to improve the financial management of the three primary schools.

The study adopted a qualitative approach in which interviews were employed to study the phenomenon of financial management in its natural setting. The targeted population for the study comprised school principals, chairpersons of School Governing Bodies (SGBs), secretaries of SGBs, school treasurers and finance officers. From the population, a sample of fifteen (15) participants was purposefully drawn. Data was collected from the participants through in-depth, open-ended interviews and documents like deposit books, cheque books, invoice books, finance policy and claim forms.

The study revealed that members of SGBs as well as school principals of the three primary schools lacked adequate knowledge of managing school finances because of a myriad of factors, including, among other things, poor training, literacy level of certain members of SGB, unavailability of school policies and departmental prescripts.

Therefore, to improve on how school finances should be managed, the study recommends that school principals and members of SGBs should understand all the acts, policies and prescripts of the provincial education department in order to encourage full participation from all the stakeholders.

In addition, the study recommends that the education department should always appoint incumbents with high-level of qualifications and experience to senior positions to avoid situations where school funds cannot be managed effectively and efficiently.

Key terms: Stakeholders, principal, parents, educator, decentralisation, partnership, School Management Team, non-teaching staff, school governance, management, parental involvement.

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ACRONYMS AND ABBREVIATIONS

ACE	Advanced Certificate in Education
AERA	American Educational Research Association
AG	Auditor General
APA	American Psychological Association
APIP	Academic Performance Improvement Plan
ARE	Action for Rural Education
BoG	Board of Governors
BOM	Board of Management
C&AG	Controller and Auditor General for Northern Ireland
CSO	Civil Society Organisation
DBE	Department of Basic Education
DE	Department of Education
DoE	Department of Education
EEA	Employment Equity Act
ELB	Education and Library Board
FASB	Financial Accounting Standards Board
HoD	Head of Department
LDoE	Limpopo Department of Education
LMS	Local Management of Schools
LPED	Limpopo Provincial Education Department
LTSM	Learning and Teaching Support Materials
MEC	Member of the Executive Council
NASGB	National Association of School Governing Bodies
NEPA	National Education Policy Act
NGA	National Governors' Association
NNSSF	National Norms and Standards for School Funding
NPNC	Non-Personnel Non-Capital
NSNP	National Schools Nutrition Programme
NZ	New Zealand
PAAA	Public Accountants and Auditors Act
PAGE	Promoting Accountable Governance in Education
PED	Provincial Education Department

PFMA	Public Finance Management Act
PTA	Parent Teacher Association
PTF	Partnership for Transparency Fund
PTSA	Parent Teacher Student Associations
RSA	Republic of South Africa
SASA	South African Schools Act
SDA	School Development Associations
SDC	School Development Committees
SDP	School Development Plan
SGB	School Governing Bodies
SGOSS	School Governors' One-Stop Shop
SIP	School Improvement Plan
SMC	School Management Committee
SMT	School Management Team
SPTC	Scottish Parents Teachers Council
UK	United Kingdom
UNISA	University of South Africa
WCED	Western Cape Education Department

CHAPTER 1:

INTRODUCTION AND BACKGROUND

1.1 INTRODUCTION

Since the beginning of vote-based system in South Africa in 1994, there have been changes in practically all spheres of government. South Africa has encountered significant reforms in the sphere of education, from the past separated schooling framework based on racial lines to a solitary democratic system of education. Because of the reforms in the education sector, the Department of Education (DoE) promulgated the Education White Paper 6 (EWP 6, 2001) to give a uniform system for the organisation, governance and funding of schools (DoE, 1996a:7) in order to cultivate majority rule institutional management at school level. The changes were made possible by the proclamation of the South African Schools Act (SASA) 84 of 1996 started on the standards of inclusivity and decentralisation (DoE, 1996a). Preceding 1994, the school committees, management councils, parent-teacher-student associations and school boards were the only structures responsible for schools' matters (Karlsson, 2002:328), but through the SASA of 1996, the vote based SGBs must be chosen and responsible for the issues of their schools. The fundamental point was to produce cooperation and joint endeavours among the SGB involving teachers, learners, parents, non-teaching staff, and community members. However, in most cases, by and large, those chosen as governors were not exceptional with information, abilities and qualities to work successfully in carrying out their roles and responsibilities.

In an explanation at a media dispatch of the SGBs elections on 30 January 2012, the Minister of Basic Education in South Africa, Mrs Angie Motshekga expressed, "A solid SGB controlled by a powerful parental component delivers both conceivable and practical President Zuma's endeavour to the country that 'Education will be a critical need for the country'." She further featured that President Zuma approached every one of "our teachers, learners and parents to cooperate with government to transform our schools into flourishing centres of greatness." However, Paul Colditz, the Chief Executive Officer of the Federation of Governing Bodies of South African Schools said, "Just about 10% of state funded schools are really utilitarian schools" (Mail & Guardian 2012). By suggestion, the SGBs that are dysfunctional could be nearer to about 80%. The Deputy Minister of Basic Education, Mr. Enver Surty, repeated these slants when he saw that "About 30% of SGBs

are, I will not say totally dysfunctional, yet not working as we might want them to work” (Mail & Guardian, 2012). Concurrently, during a similar period, the major SGB affiliations expressed that by far most of school governing bodies are dysfunctional, repudiating the government’s wary recommendation that solitary 30% of state schools are not working as supposed (Mail & Guardian, 2012). Matakanye Matakanye, Secretary General of the National Association of School Governing Bodies (NASGB), likewise expressed that “It’s significantly over 30%” (Mail & Guardian, 2012), supporting that over 30% of schools in South Africa are dysfunctional. These assertions were made before the SGB elections of 2012.

It seems that the introduction of the SGBs did not go well in some schools. It is further noted that some schools seem to have accepted the introduction of the SGBs while others are totally against this initiative. This is indicated by a large percentage of dysfunctional schools in South Africa. From both rural and urban areas some parent members serving on these SGBs face serious challenges in the execution of their obligations, particularly the parents’ representatives. On the contrary, in most cases, parents are elected by virtue of having a child or children at a particular school and not necessarily based on their knowledge or skills.

In many schools, the SGBs and principals work in partnership to realise the aims and objectives of their school. It has been also found that there are some schools that are making the grades in governance and management but many that are struggling because of failure by both the principals and members of the SGBs. However, both principal and the SGB are responsible for the improvement of the school. The question that often arises is whether this partnership between the SGBs and principals is successful, since numerous reports indicate that there are power struggles between them in public schools (Hester 2004; Karlsson 2000; Mestry 2006; Moon et al. 2000). Indubitably, if the working relationships and partnership between the SGBs and principals are not good, no effective teaching and learning can take place, and this could also have an impact on the school finances.

Most principals have confirmed that partnerships with the SGBs are loaded with issues and are in this manner fruitless. In an investigation that investigated whether the SGBs had knowledge of their roles, Van Wyk, quoted in Mncube (2009:95) noted the following remarks from principals: “Because I, as principal, have knowledge of the policies and

regulations of the department, I always give them direction”; “The previous SGB left 95% of their decisions in the hands of the principal and the School Management Team (SMT)”; “The SGB relies mostly on what is said by the principal”; “The SGB looks up to the principal and SMT for leadership, even in matters that involve them directly.” He further noted that illiterate parents were unable to keep abreast of the new challenges in education with some SGBs tending to abdicate their responsibilities to the school principal, thus becoming passive participants. This notion was further confirmed by Khuzwayo and Chikoko’s (2009:161) findings which revealed that SGB chairpersons were extremely dependent on the principal for guidance on school governance and policy matters.

The scenario portrayed above indicates that there is a need for further study to examine the effect of absence of financial management on South African schools and the local area on the loose. It should be realised that if the SGBs do not function in accordance with what they are constituted to do, this could hinder any progress on the side of schools. The success of any country depends on the efforts of all partners to pull together (Clase, Kok, & Van der Merwe, 2007:243). According to these authors, changes of the South African education system has compelled all parties involved, that is, the DoE, SGBs, principals, staff, learners and the communities in which schools are situated. In this sense, this study is deemed to be vital because sometimes the blame is put on parent representatives who are said to be illiterate and incapable of performing their fiduciary duties as expected. However, this claim has not been verified empirically and parent representatives do not know their roles because of illiteracy.

1.2 BACKGROUND TO THE STUDY

According to Modisaotsile (2012:3), at schools the high level of management to lower level of management was used in past, where principals, school inspectors and other government officials were responsible for their administration. In other words, these stakeholders were the main decision-makers in schools with almost no contribution from other stakeholders. Parents, teachers, learners and communities were not part of the decisions taken, and no information was shared with them about school funds. Be that as it may, this got formalised through enactment and was thoroughly executed during the rule of the National Party from 1948 to 1994 (Jansen 2001:12). After the passing of the Bantu Education Act 47 in 1953 by the Nationalist Party, which later became known as the Black Education Act 1953, the majority of people became increasingly fearful of the centrally

controlled system of education. Body-Evans (2019) quoted the National Party politician Mr. J.N. le Roux saying, in 1945, that “we should not give the Natives any scholarly schooling; if we do, who is going to do physical work locally?”

Chang (2009:5) cited Giliomee (2004) who stated that “drain schooling” controlled by the politically sanctioned racial segregation system was, “intended to plan blacks for a minor spot in life”. Consequently, the lack of resources, the medium of instruction in schools being Afrikaans, and low quality of instructing attempted to create the politically sanctioned racial segregation thought of a subservient black population in large numbers. As a result of the harsh Bantu education system, the democratic movement mobilised in the grassroots organisations, and the ‘People’s Education for People’s Power’ was intended to improve the standard of schooling for the black masses. In contrast, white parents had more decision-making powers than black parents. In black schools, in particular, principals were ‘lords’ of an educational fiefdom. According to Soobrayan (1990), during the period of struggle, the People’s Education development pointed to end Bantu education by illustrating an overall structure for a post-politically-sanctioned racial segregation education system.

In 1996, Mr. Walter Sisulu, former Deputy President of the African National Congress voiced the requests of the People’s Education by expressing that: “we are not set up to acknowledge any ‘option in contrast’ to Bantu education that is forced from above”. The thought of People’s Education was not just an engaging code word; however, it was a rule installed in the Freedom Charter’s message that, ‘The People Shall Govern’ (Mbeki, 2017:1). The dismissal of Bantu schooling prodded the demand for a decentralised arrangement of schooling. With the dawn of democracy in 1994, there was a move to People’s Education. The issue of education would involve all stakeholders and, in accordance with the SASA of 1996, as the SGB members would be more in school programme and school affairs. Holt and Murphy (1993) stated schools were administered and managed by a democratic alliance of interest groups. The principle point of SASA was to give and make a uniform framework for the organisation, governance and funding, all schools considered in the Republic of South Africa (RSA). The promulgation of SASA changed many things including the previously racially divided education system, racial inequality in funding and segregation in schools in order to create a single national education system for all the people of RSA irrespective of their race.

In terms of SASA, every school in RSA is expected to have an SGB which functions as mandated by this Act on issues pertaining to governance of the school. According to Duma, Kapueja and Khanyile (2011), parents' roles include the following: -making, decision-making, controlling, and coordinating are all aspects of planning, organising, leading, and supervising. Van Schalkwyk (2007:135) observed that a few teachers have a negative mentality towards parents on the SGBs. Teachers with such an attitude tend to blame parents for meddling in school governance operations. However, it is now (in 2021) 25 years since this Act was promulgated, but there are still challenges characterised by conflicts in certain schools when it comes to the execution of duties by the SGBs, SMTs and principals. This study aimed to explore the roles performed by all the stakeholders and how these could be improved on the management of school finances. At the end of this study, the recommendations could help to improve school governance and the management of school funds. The introduction of the SGBs was intended to promote efficient governance and management of the education system, minimise confusion and conflict for the benefit of communities and not to create two centres of power (Bagarette, 2011:223).

1.3 MOTIVATION FOR THE RESEARCH

For as long as 16 years the researcher has been working with the SGBs in both primary and secondary schools in Limpopo region under Soutpansberg Cluster Circuit in the Vhembe West District and the researcher is the member from the School Management Team. While working with SGB individuals, I realised that the parent segment truly had issues related with financial management, since some do not comprehend their roles and responsibilities

Based on my observation, it has come to my attention that the effect is resulting from the lack of the capacity to manage the school funds adequately among the SGB members. Therefore, I decided to examine the situation at 3 selected participants' primary schools in the district on how those schools SGBs were trained to manage school funds after their elections. Some members of the SGBs do not participate in meetings as expected because they are not democratic and are dominated by teachers and principals in their schools. Most of parents serving on the SGBs are uncomfortable when working with teachers because of their inadequate levels of education. The dominance of both principals and teachers serving on the SGBs could confuse and unsettle the parent members when

performing their duties as governors. I have noticed that in most cases, parents would agree to everything said by teachers and principals in their respective SGBs. They fail to be assertive even though they have been trained by their circuit, district and head offices. This defeats the purpose of SASA, which envisages that the SGB should act collectively to advance the academic and social welfare of their schools.

SGB members should ensure delivery of quality education in their schools by utilizing the funds allocated to them appropriately according to the norms and standards contemplated by SASA, subsection (1) (a-c), as amended by the Basic Laws Amendment Act, 2011. All the no-fee schools receive their allocations from the Department of Basic Education to be spent on school operations. According to Section 7 of (LPED) (2018) new prescripts, 60% of the allocated funds should be spent on curriculum needs, 10% on sports, 5% on transport, 8% on ablution facilities, and 17% on other school-related matters. School principals should assist with the management of the school funds by providing information about the guidelines or conditions imposed by the Minister of Basic Education, the Member of the Executive Council (MEC) or the Head of the Department (HoD) in respect of all financial matters of the school as outlined in SASA. The principals should also give advice to the school governing bodies on the financial implications of decisions they take relating to the financial matters of the school, take all reasonable steps to prevent any financial maladministration, misappropriation, fraud, and mismanagement by any member of staff or the SGB. Members of the SGBs have challenges in discharging their duties if they are not trained or work shopped. The researcher decided to investigate how school funds are being managed and how the SGB members were trained after assuming their new positions.

Dibete (2015:132) recommended that the DBE should conduct intensive ongoing training of the parent members of the SGBs on their roles and responsibilities in managing finances, upgrade qualifications of principals in financial management, and support them on the implementation of financial policy. He proposed that various committees should be formed and internal training of SGB members be offered. This study aimed to explore the effective mechanisms for selecting capable candidates to serve on the SGBs and strategies for capacitating them upon assuming their leadership roles, particularly on financial matters in the Soutpansberg Cluster Circuit of the Vhembe West Region in Limpopo Province. To address the above-mentioned research gap, the researcher was motivated to investigate the management of finances in three primary schools.

1.4 STATEMENT OF THE PROBLEM

The role of the SGBs in the implementation of financial policies has brought many challenges in the Vhembe West District, Limpopo Province. Most members of the SGBs seem not to understand their role in financial management of their schools. There are inconsistencies in the procurement procedures used by schools under the Limpopo Department of Education although they use the same prescripts. It could be that these SGBs fail to implement the financial policies of the Department of Education due to lack of thorough knowledge on issues pertaining to school financial management, lack of accountability, and insufficient support from senior departmental officials.

Even though parental involvement has been strengthened in South African schools, there are still some challenges around the decision-making process, partly because of illiteracy and lack of clarity about different roles of the SGB members in schools. Misunderstandings between the school governors and principals have a negative impact on the performance and development of schools. In most cases, principals are not prepared to relinquish power and authority to the SGB members. Mashele (2009:120) noted that lack of knowledge on areas such as decision making, formulation and communication of school policies and financial management can derail the SGBs from governing schools efficiently and effectively. According to SASA NO.84, 1996 (RSA, 24-28), the SGBs are responsible for managing finances at all public schools and principals should support them to carry out their responsibilities.

After the birth of a new democratic South Africa in 1994, the DoE was no longer based on racial lines because one department of education was created for all the racial groups. The new democratic government passed a number of policies, regulations, acts and prescripts to bring changes in all domains of the education system. Some of the policies included the SASA and the National Norms and Standards for School Funding (NNSF) of 1998. The national DoE allowed the provincial education departments in all the nine provinces to promulgate prescripts for the management of school finances where the allocated funds would be shared equitably, fairly and equally among all learners. The LPED promulgated a number of prescripts intended to ensure the effective management of school finances in 2009, 2011, 2014 and 2018.

The prescripts were aimed at providing guidance on the management of the allocated funds and other funds that schools collect throughout the year. An outcry about the

mismanagement of school funds compelled the Department of Basic Education (DBE) to promulgate policies in this regard. In spite of this, misappropriation of school funds in most schools has been reported to be the main problem that affects the DBE in the provision of quality education. The failure to address the reported mismanagement of school funds would have an adverse effect on the running of schools, delivery of quality education and the entire education system. The mismanagement of school funds by principals often leads to a shortage of critical resources in schools as money is not available for purchasing books, equipment and other resources (Kaguri, Njati & Thiaine 2014). Collingridge (2013) explained that nearly 1,500 different instances of corruption were reported to Corruption Watch, and that some 20% of such instances were linked to theft of funds, with financial mismanagement identified in 28% of the cases, and corruption on procurement accounting for 14% of the reports to the organisation. In the majority of cases, principals or principals in collaboration with other people have been fingered as the culprits (Roodt 2018:8).

Mestry (2004:126) contended that there are many principals and SGB members who lack the necessary financial knowledge and skills, which puts them under tremendous pressure because they are unable to perform this function effectively. In many instances, it has been reported that principals and the SGB members have been subjected to forensic audits by the DBE because of the mismanagement of funds through misappropriation, fraud, pilfering of cash, theft and improper control of financial records. To this end, in order to improve the efficient management of school funds there is a need to explore the SGB member's roles in the management of school funds in their primary schools. Therefore, this research sought to explore how the SGBs managed the school funds, training they received, the challenges they faced, and the strategies that could be employed to empower them.

1.6 RESEARCH QUESTIONS

In order to bring the research problem that this study seeks to investigate into sharp focus, the following research questions were asked.

1.6.1 Main Research Question

What is the role of School Governing Bodies in managing primary schools' funds in Vhembe West District in Limpopo Province?

1.6.2 Sub-Research Questions

- How do SGBs manage school funds?
- How effective is the training provided to the School-Governing Body members on the management of school funds after assuming their leadership role?
- What could be the challenges of the SGBs in managing school funds in primary schools?
- What factors could help the SGBs manage the school funds more efficiently?
- What strategies can be employed to empower the SGBs?

1.5. AIM AND OBJECTIVES OF THE STUDY

The main aim of this study was to explore the roles and responsibilities of SGBs in managing the finances of primary schools and to develop strategies that can be employed in improving the financial management of these primary schools.

1.5.1 Objectives of the Study

The objectives of the study are to:

- Explore how the SGBs manage the school funds.
- Determine the effectiveness of training offered to the SGBs upon assuming their leadership role.
- Identify the challenges faced by the SGBs in managing funds in primary schools.
- Explore factors that could assist the SGBs manage school funds more efficiently.
- Identify some strategies that can be used to empower the SGBs.

1.7 SIGNIFICANCE OF THE STUDY

It was important to carry out this research in order to find out why some members of the SGBs are unable to carry out their tasks as expected. In terms of SASA, the elections of the SGBs take place every three years. However, some schools do not improve in the management of their funds as expected. It is vital to find out why some members of the SGBs are active and vocal before they are elected, but once in office, they fail in their duties and do not even attend meetings. The researcher sought to find out the causes of this from members of the SGBs, that is, principals as ex-officio members, chairpersons, teachers, parents, finance officers and non-teaching staff. The study could improve the principals' financial management skills and clarify the responsibilities of the SGB chairpersons, finance officers, teachers and non-teaching staff in the management and utilisation of school funds. The findings could also give some insights to policy makers in the Department of Basic Education on how to amend the existing school finance policies and develop strategies that could guide schools on efficient management of funds. There seems that there may be challenges on financial management in certain spheres in existence though school principals have been serving their positions in the schools for several years. The research explored some policies necessary for the SGBs in carrying out their duties. It was also assumed that the study would be important to the officials of the DBE in the circuits, districts and provincial offices who often conduct training and workshops for the SGB members on the correct processes for nominating the School-Governing Body members with the necessary capabilities to execute their duty effectively to bring forth the envisaged changes in schools and education.

1.8 LIMITATIONS OF THE STUDY

The impediments of the study are those attributes of plan or approach that affected or impacted the understanding of the discoveries from research. They are the requirements on generalisability, applications to practice, and utility of discoveries that are the after effect of the study design or the method used to establish internal and external validity or the result of unanticipated challenges that emerged during the study (Price & Murnan 2004:66-67).

This study focused on school finances which are a very sensitive issue to many, as was also the case the data was collected from the participants by the researcher at the three primary schools. Some participants were hesitant to give data identified with the financial

management of their particular schools, and this introduced a tragic circumstance during the interview process. The principals of Schools A and B were reluctant, not at all free and were nervous when responding to certain questions dealing with the status of their school finances. The researcher encouraged them to provide information that could improve financial management in all the schools under the LPED. In addition, the chairperson of School C was also not ready to be interviewed, because after he had agreed to meet with the researcher, on the day and at the venue agreed upon, after a week, he indicated that he did not always attend the finance committee meetings due to work commitments and would rather refer me to the deputy chairperson or school principal. Nonetheless, the researcher also stated that the deputy chairperson was not the right person to respond to the questions because was not supposed to be a member of the finance committee. As indicated by the prescripts of the LPED (2018), the finance committee should consist of the treasurer, chairperson, finance officer of the SGB including the school principal. Furthermore, the prescripts of the LPED (2018) stipulate that the finance committee should have no more than nine members. Members of the finance committee are the once accountable to the school finances and as such the researcher always appealed to them to provide full information which will assist the research results.

Time was another limitation to the study as some participants in the study did not adhere to the times and venues agreed upon. It happened that upon arrival, in certain instances, the participant was not at home and there were also interruptions during the interviews by family members who would enter the venue unexpectedly and started to talk with the interviewee. Furthermore, participants answered incoming calls on their cell phones, although they were requested not to answer calls during the interviews. The researcher finally pleaded with the interviewees to switch off their cellophanes to have quality interviews. At School C, the treasurer was reluctant and unprepared to talk about school finances, though the school principal informed her about the study before the researcher came. After a lengthy discussion and proving that I had been granted permission by the circuit office, the principal and the SGB, she agreed to participate in the interview.

The research was conducted at three primary schools, out of a populace of thirty primary schools in the Soutpansberg West Circuit, Vhembe West District, Limpopo Province. The three selected primary schools have a long and rich history and could assist in this research project as they had participated in numerous activities in the education system. However, the findings from this study cannot be generalised to other primary schools in

the Soutpansberg West Circuit or elsewhere because the participants and research sites differ in many ways.

1.9. PRELIMINARY LITERATURE REVIEW

1.9.1 Parental Involvement

According to Tatla and Iqbal (2011:35), parental involvement through the SGB¹ in schools has become a generally recognised phenomenon in both developed and developing nations. Parental involvement refers to sharing governance in schools and is associated with school effectiveness and student achievement in general. In the same light, Clase et al. (2007:243), and Mohapi and Netshitangani (2018:3) noted that parental involvement is essential for successful education and teaching irrespective of the educational background or social position of parents. In essence, the above discussion highlights that parental involvement through the SGB constitutes active support from key stakeholders and is vital for the enhancement of quality in the education system.

In addition, Azeem (2010:649) asserted that a lack of management, competence and school governance is generally weakened because of poor parental involvement in school financial management and key decision-making areas. As for Heystek (2011:457), the introduction of SGBs was a political drive to ensure democratic participation and guaranteeing highest level of education in schools. However, he asserted that the governing bodies were not always successful in the participative democratic model because of factors such as the literacy of parents, the expectations of parents, the negative perceptions of principals and parents and the availability of parents to attend the governing bodies' meetings.

Brammer, Connolly, Fertig, James and Jones (2011:39-40) noted that in England, members of the SGBs could specify the size of their SGB from 9 to 20 members and the maximum term for all governors was four years. The reason for this lengthy term of office is that members should be accountable, and if given a short period, they may not finish their projects and there would be a lack of continuity. Ideally an SGB should comprise both experienced and new members. It should also be noted that if parents do not have wide experience, they may not be able to meet their expectations or hold teachers to a higher

¹Sometimes referred to in other countries as the Board of Governors (BoG) of Parent Teacher Association (PTA). Where necessary, these alternative terms have been used in this thesis.

level of performance (Mncube 2009:15; Tsotetsi, Van Wyk & Lemmer 2008:386-387). Van Wyk (2010:217) identified a language barrier for parents as a factor that could hinder them from participating optimally in school affairs and could cause them to be labelled 'uninterested' in educational matters. At a national consultative conference jointly hosted by Kagiso Trust and the NASGB from 2–4 November 2012, the participants emphasised the need to nurture parental participation in schools and strengthen school governance for quality Education for All (EFA) (Kagiso Trust, 2012). Parental involvement is widely considered to be vital for teaching and learning and to have the potential to bring changes in communities (Azeem 2010; Heystek 2011).

1.9.2 The Role of School Principals in the SGBs as Ex-Officio Members

As per Fataar (2008:22), "the SGBs have become an excellent site for principals to build up a stage for their managerial performances". Rather than having the stakeholders exercise sovereign force in settling on choices on the SGBs, in certain schools, principals' rule over the governance process (Fataar 2008:22; Lewis & Naidoo 2004:17). Xaba (2011:201) stated that there were numerous challenges in school governance, related to school governors' ability or inability to execute functions prescribed by the SASA. He further indicated that these difficulties were a result of the nature of the prescribed functions, which require specialised skills and knowledge to execute. Mncube and Mafora (2013:13) pointed out that the stakeholders are responsible for embedding the democratic governance and social justice.

Bowora and Mpofu (1998) cited in Tshabalala (2013:645) noted that in Zimbabwe, schools are governed by Statutory Instrument 87 of 1992(SI87) for non-government schools and Statutory Instrument 379 of 1998 (SI379) for government schools. According to Tshabalala (2013:645–646), non-government schools are run by School Development Committees (SDCs) and government schools are run by School Development Associations. He further, stressed out that inclusive support and involvement of the learner- parents is a requirement for promoting the culture of learning and teaching in schools.

Furthermore, Tshabalala (2013:646) stated that there is a need to overcome subtle and powerful barriers to effective parent involvement on the part of teachers and parents. To underline the vital role that principals play in the management of schools, Mncube (2009:85) averred that governors referred to them as "the finger on the pulse of what is

happening at school”, and the resource persons for other members of the SGBs and “the engines” of schools.

Mbokodi and Singh (2011:38) noted that the SGBs have been legally constituted in schools, but they remain with one unanswered question of whether they are functional or not. Seqwapa (2009:121) also identified the following challenges that hinder SGBs from performing their duties: poverty, illiteracy, lack of time off from work and long distances they have to travel to meetings at farm schools. Ndou (2012:122) asserted that failure to train SGB members in areas of finance and committees paved the way to being dysfunctional. It is argued that the role of principals in this area is wanting. The SGBs including school principals are said to be underperforming (Mncube & Naicker 2009:85; Tshabalala 2013:652; Xaba 2011: 205). This study sought to explore strategies that can assist SGBs members and principals to perform their duties effectively for the benefit of their schools and communities, particularly with regard to the management of funds.

1.9.3 Partnership between SGBs and Principals in Schools

Bagarette (2012:97) emphasised that in public schools there is poor communication between the SGB and the school principal. In a study of final year students and principals doing the Advanced Certificate in Education at one of the South African universities, Bagarette (2012:98) stated that principals expressed that the SGBs lacked understanding of their roles and had poor financial knowledge. Joubert and Bray (2007:30) explained that the SGB is responsible for the governance of the school. They asserted that the SGBs and principals as *ex-officio* members of their governing bodies are both responsible for the governance of the school. However, there is always a lingering question whether this partnership between SGBs and principals in public schools is successful, since there are numerous reports of ongoing power struggles between SGBs and principals. For schools to be effective and successful in their operations there should be democratic participation, mutual responsibility and decentralisation of power in the education system as stated in the SASA (Beckmann & Prinsloo 2009:172; Smit & Oosthuizen 2011:59; Tsotetsi, Van Wyk & Lemmer 2008:386). The power struggle can be attributed to the principal’s privileged position of having knowledge of policies and regulations, as well as knowing the school intimately compared to the SGB’s insufficient knowledge about the school and their roles and functions (Botha 2012:582).

To avoid power struggles between the SGB and the principal, it is vital that the SGB parent members should have knowledge of their roles and functions and be adequately literate and skilful in order to comprehend and apply complex educational policies. In this regard, several researchers have pointed out that the ability of an SGB to govern a school, especially the parent members, depends largely on their literacy levels, knowledge, skills and experience of governance (Mncube 2009:95; Tsotetsi et al. 2008:387; Xaba 2011:205). By implication, the SGB members should be people with a high level of literacy. On the contrary, SASA does not prescribe any level of literacy from the parent members to serve on the SGBs. Mncube's (2009) and Botha (2012:263) highlighted persistent power struggles in rural schools that may arise when principals overplay their roles as this creates tension among SGB members.

According to Marishane (2009:2), decentralisation is motivated by the belief that a school can improve if those closer to it have the power and freedom to decide how to use the resources in a manner that is geared towards its improvement. Heystek (2010:99) emphasised that the SGBs must have sufficient power to hold principals who cannot or do not want to implement their own improvement plans accountable for quality education, and that the provincial officials should support principals in their work. This study sought to explore the challenges among these role players and ways to forge partnership.

1.10 RESEARCH METHODOLOGY

A qualitative research methodology was used in this study. According to Gall, Borg and Gall (1996:28-30), qualitative research has a multimethod focus, involving an interpretive, naturalistic approach, meaning that researchers study things in their natural settings, attempt to make sense of or interpret phenomena in terms of the meanings people bring to them. In other words, qualitative researchers study the implications that people create of phenomena, human activities in regular settings and cases, while quantitative researchers study populations or samples that represent populations, behaviour and other observable phenomena. In this research, I adopted the qualitative research methodology, which enabled me to engage with the research participants in their natural settings to share their perspectives on the roles and functions as members of an SGB.

As Creswell (2007:37) contended, "qualitative research begins with assumptions, the possible use of a theoretical lens, and the study of research problems inquiring into the meaning individuals or groups ascribe to a social or human problem". He further contended

that “to study the problem, qualitative researchers use an emergent qualitative approach to an inquiry, collect data in a natural setting sensitive to the people and places under study, and apply data analysis that is inductive and establishes patterns or themes” (Creswell, 2007: 37).

Some qualitative research procedures used include observation, interviews and a literature study to obtain relevant information about the study. In the same manner, Mouton (2011:110) and McMillan and Schumacher (2010:343) stated that data can be collected by the following methods: observation, interviews, analysing of texts, document review and use of audio-visual materials. Authors appear to agree on the data-gathering methods used in qualitative research methodology. The researcher conducted in-depth interviews to allow the participants to air their views and opinions freely without interference.

1.10.1 Research Approach

Newby (2010:115) explained that qualitative research is concerned with understanding how people choose to live their lives, the meanings they give to their experiences and their feelings about their conditions, including these three research designs: ethnography, action research and case study.

This study followed a case study design, which is sometimes called a bottom-up approach. Data was collected in several stages rather than at the same time. A small number of people was involved in the study to give participants a certain degree of freedom and to create the right atmosphere that would enable them to express themselves. The word-based data generated through open-ended questions was deemed appropriate in this study. The study was explorative and descriptive in nature and it was concerned with how and why things happen the way they do.

1.10.2 Research Design

A case study design was employed in this study. Gall et al. (1996:545) defined case study research as an in-depth study of instances of a phenomenon in its natural context and from the perspective of the participants involved in the phenomenon. This design was deemed suitable for this study as it focused on a single instance investigation, in order to identify and understand how the research problem arose, and how it was resolved by isolating the critical incidents that acted as decision points for change (Newby 2010:115). This design was considered to be relevant to this study because it guides and gives considerable

freedom of choice. The study was interpretive and analytical and the interview transcripts and were combined to organise data and group the 'facts' which could lead to valid conclusions (Tuckman 1994:378-383).

1.10.3 Population and Sampling

The study was conducted at three public primary schools in the Soutpansberg West Circuit, Vhembe West District, Limpopo Province. Purposive sampling was used to select the three schools. As advocated by Suri (2011:66), the cases were information-rich with respect to what motivated the study. Purposive sampling or examining includes the decision of a sample for a particular purpose. Gay et al. (2006:113) indicated that purposive sampling or judgement sampling or examining is utilized to choose a sample accepted to be illustrative of a given population. To this end, the researcher used his experience and knowledge to select the participants. In this study, this included principals, chairpersons of the SGBs, secretaries of the SGBs, treasurers, and finance officers on the SGBs, as they had more information and experience on how the SGBs functioned. In order to generate rich data, a small manageable sample of five members of the SGB in each school were interviewed. Information-rich participants were purposefully selected so that they could help me to understand the problem and the research question more deeply.

The researcher was the treasurer in one of the schools nearby and a deputy principal in a secondary school in another circuit. The researcher was able to collect data from all the participants on different days and venue as agreed upon.

1.10.4 Instrumentation and Data Collection Technique

Data was collected directly from the participants through in-depth and open-ended interviews. Purposeful sampling was used to get more information from the participants. Participants were selected on purpose after a thorough consultation that enabled me to get full information from them.

Best and Kahn (1993) citing Plato (1990) expressed that the purpose of interview is not to place things in somebody's psyche. The purpose of open-ended interviews is not to put things in someone's psyche (for example, the interviewer's preconceived categories for organising the world) however, to get to the viewpoint of the individual being during the interview.

Interviews were carried out to give every participant enough time to give their views on certain issues pertaining to the research question. The participants were free to say what they thought would be better for the education of the learners and the partnership between the staff and parent members in the SGBs. Data collected was vital in answering the research question, because without data it would be difficult to make recommendations. Newby (2010:140-141) also stated that data is neutral; waiting to be discovered and waiting for their 'messages' (their informational content) to be extracted, and that the role of the researcher is to identify the right data and make it give up its message. Gay et al.(2006:425-426) stated that interviews allows for three basic ways of collecting data, namely, taking notes during the interviews, writing notes after the interviews and audio or video recording the interviews.

1.10.5 Data Analysis and Interpretation

The main purpose of data collection and interpretation was to transform it into credible evidence about the phenomenon. Qualitative analysis of relevant data was carried out by thoroughly, accurately and systematically using field notes, recordings, and other suitable mechanisms.

The researcher organised, accounted for, explained data collected, and made sense of the data collected in accordance with the participants' experiences and their understanding of the phenomenon. As a huge volume of data was collected, the analysis of data commenced immediately to avoid the problem of data overload.

All the data was read and then coded to generate a description of the setting, to identify themes within the data and to be able to make an interpretation. Gay et al. (2006:90) stressed that data analysis involves collecting primarily descriptive narratives and visual data, and that the analysis aims at identifying themes and patterns. They further indicated that the use of triangulation is best to ensure trustworthiness of data collected. Data should be collected in a dependable and accurate manner, to be able to make presentation of the findings (Gay et al. 2006:467).

1.11 TRUSTWORTHINESS OF THE RESEARCH

In qualitative research, trustworthiness is essential to ensure that the research meets the requirements of scientific research. The two aspects of trustworthiness that the researcher believed are most important are confirmability and credibility.

Confirmability refers to how much the outcomes could be affirmed or supported by others. The researcher enhanced confirmability by documenting the procedures for data collection throughout the study, investigation, methods, procedures and making decisions about the potential for inclination or mutilation. I demonstrated that the findings emerged from data collected and not from my own predispositions. According to Lincoln and Guba (1985:319), confirmability is sometimes enhanced by using audit trails, which are “residue of records stemming from inquiry”. Denzin (1994:513) contended that “Confirmability builds on audit trails and involves the use of written field notes, memos, a field journal, process and individual notes, and a reflexive diary”. Confirmability permits other researchers not involved in the study to autonomously affirm the findings (Marshall & Rossman, 1995:33).

Credibility is involved in establishing that the results of the research are believable. In qualitative research study, credibility shows quality not quantity as it depends more on the richness of the information gathered, rather than the amount of data gathered. Therefore, this confirms and supports that the research results based on qualitative method could bring same results even if the same topic researched by other researchers.

1.12 RESEARCH ETHICS

According to Newby (2010:357-358), participants should voluntarily consent to take part in the research and this consent should be informed. The researcher informed the participants about the way the research would be conducted so that they could become aware of and understand the purpose of the research. It is important that participants should know why they were explicitly chosen, how their data would be utilised, how recognisable and locatable it would be, the limits of their involvement, whether they would see research results, be able to comment on the analysis and conclusions, and be able to refute them or withdraw their contributions before the report is finalised. Where participants are younger than 18, parents or guardians would be allowed to give informed consent on behalf of their children. Confidentiality and privacy was emphasised because it is also a normal condition under which people give researchers data.

The ethical principles of research were followed by all the participants in this research. According to Gall et al. (1996:84) the most relevant principles to researchers in education are the Ethical Standards of the American Educational Research Association (AERA). For educational researchers, the AERA and the requirements of the American Psychological Association (APA) are vital in their research project. I sought the research participants’

informed consent. Confidentiality was considered to avoid harm as there was no room for deception.

The participants were being protected before, during and after my qualitative research inquiry. The individual privacy and the confidential use of research data were respected. I made certain that no one else would have access to the data. To uphold this, the participants' names were code-named and for the collection of data, the researcher wrote a letter to the three selected schools and the circuit office requesting permission to conduct an investigation.

1.13 DEFINITION OF KEY CONCEPTS

The following key terms used in the study are defined as follows:

Bantu Education: This was Act No.47 of 1953 passed by the apartheid government as a segregation law enforcing racially separated educational facilities. This Bantu Education Act was to make sure that black children only learned things that would make them good for what the government wanted: to work in the factories and so on; they must not learn properly at school like the white children (Baard & Schreiner 1986:2).

Decentralisation: Decentralisation refers to the sharing of powers, decision-making processes and responsibilities; for example, the Provincial Department of Education (PED) may decentralise or allocate certain duties to the SGBs and other duties to the SMT.

Educator: The word educator is synonymous with the word teacher. It refers to any person who teaches or educates children in both primary and secondary schools. An educator also performs extracurricular duties and provides professional educational services at a school.

Management: The board altogether organizations and hierarchical exercises is the demonstration of getting individuals together to achieve wanted objectives and destinations utilising accessible assets productively and successfully. The executives involve arranging, coordinating, staffing, driving or coordinating and controlling an organisation or exertion to achieve an objective.

Non-Teaching Staff: This refers to other workers at school level, for example administrative officers, gardeners, non-teaching staff and security personnel. They do not participate in the educative teaching activities.

Parental Involvement: This refers to the total participation of parents in the education of their children at school level, for example, by agreeing to be nominated to SGBs as governors; to volunteer to assist in school projects such cleaning campaigns, fundraising, sports development; to promote good health standards at schools; to assist educators in the educative teaching of learners; and to help in the National Schools Nutrition Programme (NSNP).

Parents: This refers to a biological parent or guardian of a child or children. A parent or guardian has the right to the custodian of a child or children. This also refers to any person legally entitled to custody of a learner.

Partnership: This means working together with the goal of good governance in mind. For example, at school level, parents and educators can work in partnership in organising, planning, leading and supervision in the school governance. A partnership is an essential coalition or connection between at least two or more people. Effective partnership depends on trust, equity and common understanding and obligations.

Principal: This is a head of an educational institution, for example, a school, college and university who has been appointed or promoted to that position. In this study, the term refers to the head of a school.

School governance: Governance refers to the ways in which institutions like a school manages its affairs continuously for its functionality. This had to do with self-management, responsibility and accountability. This is usually possible by establishing SGBs in schools. It is through SGBs that the governance of schools can be fulfilled. According to Potgieter, Visser, van der Bank, Mothata and Squelch (1997:11), school governance is an act of determining policy and rules by which a school is to be organised and controlled. It includes ensuring that such rules and policies are carried out effectively in terms of the law and the budget of the school.

School Management Team (SMT): This is a team of managers at school level, consisting of the principal, deputy principal, heads of departments, senior teachers and master teachers. The team is responsible with the day-to-day activities like, planning; leading, controlling, supervising and delegating. They usually carry out their activities in their designated offices.

Stakeholders: This refers to individuals who have vested interests in an organisation for its success or effective delivery of its intended results. Stakeholders can influence the programmes, products and services of an organisation.

1.14 PLAN OF THE STUDY

Chapter 1: Introduction of the study

This chapter presents an overview of the study, an introduction, a foundation to the study, the research problem, aims and objectives of the study, sub-aims of the study, and defines some operational terms used in the study.

Chapter 2: Literature review

This chapter reviews literature from different scholarly works and policy documents. It critically reviews the general roles of the SGB members and their roles in managing the funds of their respective schools.

Chapter 3: Research methodology and design

The chapter focuses on the research methodology, research design, sampling procedures and data collection procedures adopted in the study. The chapter explains the qualitative research methodology followed in the study and the related concepts such as a case design, in-depth interviews and observations.

Chapter 4: Analysis of findings

The fourth chapter analyses data collected through interviews and observations and presents the research findings.

Chapter 5: Summary, conclusions and recommendations

This final chapter gives a summary of the major findings, draws conclusions and proposes recommendations that can be adopted for better school governance and management of school funds.

1.15 CHAPTER SUMMARY

This chapter introduced the study by providing policy and practice context regarding the management of funds in South African schools. The legal framework regulating the

management of school funds was laid out and explored in detail. In this respect, the roles of the SGBs as spelt out by the SASA were detailed. The chapter also highlighted that the major problem facing schools in South Africa is that many SGBs are ineffective and dysfunctional, which leads to inefficiencies in the management of school funds. The research questions guiding the study were posed, and the aim and objectives that indicate how these questions would be answered were. Finally, the research methodology, preliminary literature review, and the significance and limitations of the study were highlighted.

The next chapter presents the literature review that provides a theoretical foundation for the empirical study.

CHAPTER 2:

LITERATURE REVIEW AND THEORETICAL FRAMEWORK

2.1 INTRODUCTION

Chapter 1 gave contextualisation of the investigation by introducing the acquaintance and foundation with the investigation. It gave an outline of the inclusion of parents in the governance and management of schools during politically-sanctioned racial segregation years and just as the part of state in the school management. The part additionally expressed the fundamental research issue, goals, importance and restrictions of the investigation, writing survey, research plan, research philosophy and plan of the investigation. This section investigates the current school monetary strategies, regardless of whether they are executed and how the holes between strategy articulation and strategy execution could be shut. The data introduced here was assembled from various sources, like academic books, articles, government enactment and strategies. Writing on the administration of school accounts from South Africa, other African nations for example Kenya, Ethiopia, Zimbabwe and Ghana, and some European nations is assessed.

2.2 THEORETICAL FRAMEWORK

Simon and Goes (2011:1) contended that “a proposed investigation is not just in the light of individual impulses or suppositions, but instead educated by established hypothesis and realities acquired from dependable sources, and it gives an all-round upheld reasoning to lead a study, and assists the reader with understanding the researcher’s perspective.” In addition, Vithal and Jansen (2006:17) argued that a theoretical system involves a reasonable clarification of an occasion.

The functionality and efficiency of the SGBs in managing school finances is judged by prudent use of funds, and the way the state has allocated funds to schools. Agency theory has been chosen to frame this study because of its relevance to the delegated functions that the SGBs play in schools. According to Jensen and Meckling (1976:308), agency theory is a “contract under which at least one or more persons (the principal) engage someone else (agent) to play out some help for their benefit which includes designating some choice making authority to the agent.” The Agency Theory is well represented graphically in Figure 2.1 below.

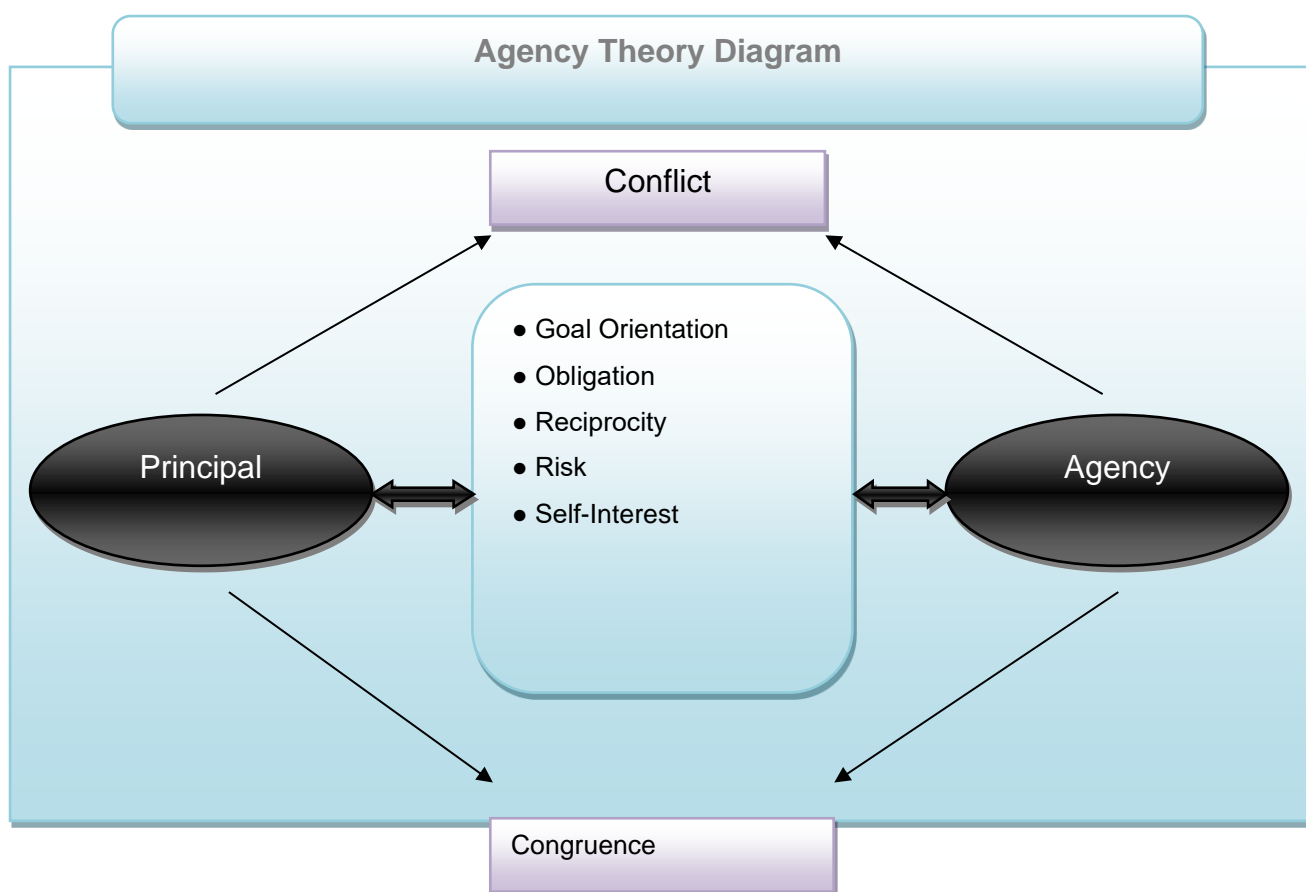


Figure 2.1: Agency theory

Source: Muhib Islam Agency Theory (2014)

In financial management, agency theory is regularly depicted as far as the connections between the different invested individuals in the firm. The theory examines the obligations and clashes that happen between parties that have an organisation relationship. Nonetheless, managers can be seen as the specialists of supervisors, and investors as the specialists of long and transient leaders. The agency theory is seen as the branch of financial economics that looks at conflicts of interest between people with different interests in the same assets. This theory would assist in understanding the role of the SGBs and principals in the management of school finances.

In a school situation, the first conflict between shareholders and managers of companies refers to all stakeholders' parents of learners attending the school; officials from the circuit; district, provincial and national offices. In a school context, this can also involve community members and school management team or members of the SGBs. The second conflict may involve all the stakeholders mentioned in the first conflict and the bondholders, namely

the financial institution used by schools to save their monies deposited by the DoE as per the amended NSSF and the SASA.

The agency theory clarifies the connections between principals addressing the shareholders, and the agents, representing the company's managers, for instance in school. In this relationship, the principal delegates or recruits a specialist to perform the work. This hypothesis, consequently endeavours to manage two specific issues, to be specific:

- How to align the goals of the principal so that they are not in conflict, and
- How the principal and the agent could solve different tolerances for risk.

For this situation, the DBE delegates work to the SGB as per the SASA arrangement that expresses that a Finance Committee ought to be set up to monitor and control school reserves. This hypothesis underlines the part of school principals, SGB members, parents and different partners in the management of school accounts. One of the points of this investigation is to investigate how the school funds are being controlled in the three selected primary schools, and to recognize the parts of various job major parts in the management of school accounts.

Whenever applied appropriately, the organization hypothesis could assume an essential part in guaranteeing that members from the SGBs do their command of overseeing school funds appropriately and effectively. It could likewise help the SGB chairpersons and deputy-chairpersons, school principals as accounting officers, finance officers, treasurers and the finance committee members to perform their fiduciary roles appropriately. These roles incorporate making payments and adjudicating over quotations when they meet during their month-to-month financial committee meetings. Every one of those engaged with school funds ought to comprehend their jobs as far as the regulations, acts, policies and prescripts on school financial issue. I present that, if the school principals, the SGBs and finance committees could apply the standards of organization hypothesis in managing the school's financial matters appropriately, the management of school funds could improve as could the entire proficiency of schools.

The study is outlined by the office hypothesis with explicit reference to the designation of school assets from the upper level (large scale level), that is, the common level of the LPED down to the lower level (miniature degree) of public elementary schools in the

Soutpansberg Cluster Circuit. It likewise attempted to discover how the individuals who get the budget assignments use the school funds on an every day, week after week, month to month, quarterly and yearly basis. Giving principals and the SGBs more powers and applying agency theory in managing the finances of schools under the LPED, may help them to plan properly and improve their efficiency.

2.3 OVERALL VIEW OF THE IMPLEMENTATION OF THE FINANCIAL POLICIES

Marishane (2013:1) stated that" the arrangement of School financing in South Africa is a common duty between the government's DoE, (presently called the DBE) and the nine provincial education departments (PEDs) of the country". Moreover, he explains that while each PED is qualified for an even-handed portion of the public spending plan, a segment of which is utilized to make spending allocations for each school in the province, the DBE is answerable for setting norms and standards controlling such allotments. The goal of these standards is to change past politically-sanctioned racial segregation treacheries and imbalances in school financing between the rich and poor school communities, and Marishane (2013:1) recommended that such approaches ought to be corrected every now and then to support the way toward shutting the current disparities. In accordance with the Constitution of the RSA (RSA, 1996), the public DoE presented a "no-fee Schools" strategy through the SASA. The "no-fee School" strategy depends on the revised NNSSF (DoE, 1996). Table 2.1 under shows the allocation per learner. Column A in Table 2.1 shows diverse school quintiles to the extent their destitution level, and Columns B and C show an allocation for every learner and the percentage of exemption from payment of School fees, independently. Schools at the most noteworthy mark of the table, that is, those in Quintiles 1 to 3 are announced by the Minister of Education as "no-fee Schools", and are administered a higher state allocation than the well-off schools that are articulated Quintiles 4 and 5 for which state financing has been out and out diminished (Mestry & Ndhlovu 2014:3). The goal of announcing the NNSSF in 1998 was to achieve racial worth and to change the expenditure pattern to the upside of all racial social groups in South Africa.

Dibete (2015:31) and Swartz (2012: 21) expressed that albeit a no-fee school does not charge school fees, it may assemble funds through gathering pledges exercises and deliberate gifts from parents to enhance the resources provided by the state to improve the nature of education given by the school to all students at school, nonetheless, it may not force parents to make such gifts. Likewise, Mosala and Mofolo (2016:390) asserted

that this contention arises from the fact that the funds which government apportions to schools are not sufficient to meet all educational needs, particularly in the so-called no-fee schools.

All these encourage the researcher to research on this topic as there were still gaps related to management of school finances.

To this end, the funding formula is skewed to favour these poor schools, and the state pays 100% of the fees allocated per learner in these schools. Since this form the main goal of my study of the three primary schools falling under the no-fee category, I focused on how the selected three primary schools utilise their allocations as per the SASA to redress the past injustices. Tables 2.1 to 2.3 depict the national targets for school allocations from 2010-2012.

Table 2.1: National table of targets for school allocation (2010-2012)

NATIONAL QUINTILES	2010		2011		2012		
	% of schools benefitted	B	C	B	C	B	C
A		Each learner received	% Learners Benefitted	Each learner received	% learners benefitted	Each learner received	% learners benefitted
NQ1	30.1	R855	100%	R901	100%	R943	100%
NQ2	27.5	R784	100%	R826	100%	R865	100%
NQ3	22.5	R641	100%	R675	100%	R707	100%
NQ4	15.0	R428	67%	R451	67%	R472	67%
NQ5	5.0	R147	22%	R155	22%	R162	22%
Overall	100.0	R571	89%	R602	89%	R630	89%
No-fee threshold		R784		R826		R865	
Small schools		R21000		R22113		R23152	

Wylie and King (2004:10) expressed that the executive officers or financial administrators assume key roles in financial management, working with the two trustees, and with school spending holders. Furthermore, there should be monthly reports, which encourage the executive officers and principals to see to it that the budget holders stay within the limits of their allocations. To accomplish this, the Ministry of Education gives the rules to schools' committees on financial planning and monitoring, including checklists of pointers of good

financial management, and indications of a school being in danger financially (Wylie & King 2004:10). In terms of their mandate, the school boards should not just rubber stamp plans, but they should robustly discuss initiatives and draft budgets.

In England, as per the 2009 Education White Paper ‘*Your child, Your schools, Our Future: Building a 21st Century System,*’ the responsibilities of the governing bodies are defined as “holding the school’s leadership to account for the performance of the school” (James, Brammer, Connolly, Fertig, James & Jones, 2010: 22). This refers to the support and help the governing bodies provide to their respective schools; for example, the implementation of school policies and drawing up of budgets. However, it still remains to be seen how schools adhere to the budget and policies passed on school financial management.

To guarantee a reasonable and even-handed distribution of assets to government funded schools in South Africa, the National Table of Targets, standard. 109 of the NNSSF, was created to aid the distribution cycle. In such manner, the Government Notice Number 37230 dated 17 January 2014 portrays the limit of 2014 as R1059 as demonstrated in the Table of Targets underneath for school distributions, 2014-2016.

Table 2.2 below is a summary of the national learner subsidy allocations. Rakabe (2015:105) asserted that target funding level for learners in Quintile 1, 2 and 3 schools is R1 010, whereas learners in Quintile 4 and 5 schools receive R505 and R174, respectively. In addition, he notes that the NNSSF specifies that 30% of the non-personnel non-capital (NPNC) budget must be allocated to Quintile 1 schools (22,9%) and cover 100% of the learners. The NPNC allocates 27,5% and 22,5% of its budget to schools in Quintile 2 and 3, respectively, and covers 100% of the learners (Rakabe, 2015:114). Schools in Quintile 4 and 5 (35% of the total schools) receive 20% of the NPNC budget.

Table 2.2: National targets for school allocations (2013)

Quintile	Per learner allocation	Proportion of funding allocated	Percentage of schools/Quintile	No-fee target (No of learners targeted)
Quintile 1	R1010	30%	22.9%	100%
Quintile 2	R1010	27.5%	16.7%	100%
Quintile 3	R1010	22.5%	24.9%	100%
Quintile 4	R505	15%	18.8%	67%

Quintile 5	R174	5%	16.7%	22%
No-Fee threshold/ minimum adequate	R926			

SASA specifies that, if reserves are accessible, the PEDs may deliberately offer Q4 and Q5 schools "no-fee" status, in any event at the edge of R1 059 (the 2014 current limit for no-fee schools, specifically, Q1 to Q3). Regardless, these schools as per section 39(2) of the SASA are needed to plan yearly financial plans and track supports got and gone through in accordance with Section 42 of SASA. The SGBs are expected to be more responsible for financial management of their respective schools than other stakeholders.

Table 2.3: National table of targets for school funding 2014-2016

School Quintile	2014	2015*	2016*
NQ1	R1059	R1116	R1175
NQ2	R1059	R1116	R1175
NQ3	R1059	R1116	R1175
NQ4	R530	R559	R588
NQ5	R183	R1116	R1175
No-fee threshold	R1059		
Small schools: National fixed amount	R24519	R25843	R27213

*2015 and 2016 figures inflation adjusted-CPI inflation rate adjusted

Xaba (2011:1) expressed that there are inconceivable challenges identified with school governors' powerlessness to execute capacities endorsed by SASA, as they require particular skills and knowledge for financial management. He further attested that the SGBs lacked budgeting and accounting skills and do not prevail with regards to resolving the challenges identified with their jobs and obligations. To overcome these, the SGBs should be workshopped so they can complete their jobs successfully.

The SASA underlines the requirement for a solid organization among parents and the government and points at last to regress dynamic and force from training divisions to the SGBs. Ntsele (2014:46) specified that the control of funds in schools has now become the obligation of the SGB, while the State, aside from subsidizing schools, requires accountability and a duplicate of the school's funds. Bush and Heystek (2003:15) affirmed that there should be regular checks and counterchecks to avoid mismanagement or misappropriation of school funds by any person or groups. Naidu, Joubert, Mestry, Mosoge

and Ngcobo (2008:164) stated that school financial management is a cornerstone of effective school management as it occupies a position within the management structure which also aids in the provision of curriculum management. This indicates that the SGBs, and other school structures, should be more proactive when executing their duties in line with different laws, rules and policies pertaining to school financial management.

2.4 SCHOOL GOVERNANCE IN SOUTH AFRICA

School governance includes deciding the arrangement and rules by which the organization is to be coordinated and controlled, (Ndou, 2012: 38; Western Cape Education Department (WCED), 2009:2). It incorporates guaranteeing that such guidelines and policies are done adequately as far as SASA and the financial plan of the school.

The Auditor General (1988:30) defined governance as the activity of power of the management of assets. It includes the nature and degree of power, just as the control and motivations applied to convey human and financial asset for the prosperity of an institution. Motimele, Ramadiro and Vally (2005:2) stated that school governance is tied in with making, executing, regulating, and assessing strategies and rules, which manage and oversee the activities of the school and its members. Moreover, he contended that school governance is concerned about the making of arrangements for the school and ensuring that the school is run by the set policies. As per the arrangements of SASA, Section 16(1) (2), the management of each state funded school is vested in its governing body and it might perform just such capacities and commitments, and exercise just such rights as recommended by the Act. The governing body remains in a place of trust towards the school, which implies that there is a relationship of trust between the governing body and the school.

Besides, Coetzee (2006:48) stated that "to be in a place of trust implies that the governing body should act in accordance with some basic honesty; complete its obligations and capacities to the greatest advantage of the school; not reveal confidential data that may harm the school; not participate in any unlawful conduct; and not rival the school's advantages and activities. Mncube (2009:2) and Pampallis (2002:8) defined school governance as the institutional design that is endowed with the obligation or power to form and adopt school policy on a range of issues including, but not limited to, school uniforms, school budgets, developmental priorities; endorsement of a code of conduct for learners,

staff and parents; broad goals on the educational quality that the school should strive to achieve; school community relations; and curriculum programme development.

Ostensibly, SASA was important to address the previous treacheries and separation in the education framework. Furthermore, Thenga (2012:29) asserted that the SGB ought to consistently work to the greatest advantage of the school, implying that members from the SGB cannot neutralize one another or against the principal.

SASA was declared to make another school governance scene dependent on resident support, organization between the state, parents, learners, school staff and communities, and devolution of force towards the individual school and local area (UNESCO, 2005). As indicated by Naidoo (2005:18), the new governance model is intended to give schools more prominent self-rule to oversee assets, decide the conveyance of instructive assets, democratize nearby control of dynamic and react to local area needs. Baloyi (2015:37) stated that the SGBs additionally face difficulties in regards to financial management of schools because of ill-equipped chosen individuals who need specific abilities and information required in viable financial management. Also, he asserted that the present circumstance brings about poor financial management which thus bargains the arrangement of value education and losses the expectation of government to advance better education in each school setting by making communities co-answerable for education through decentralized capacity to nearby communities. Bush (2004:24) concurred that the elected SGB members in South Africa's rural areas are illiterate and ought to go through an induction program coordinated by the DBE to familiarise them with the legislation pertaining to their roles particularly in regards to the utilization of funds in state funded schools and to procure important skills for effective financial management.

By implication, both the SGBs and school directors should know and understand that, as per SASA, all monies and resources acquired belong to the school, and therefore, they should be appropriately managed. In this respect, they should be sensitised that they are answerable for the school assets according to SASA, and the Constitution of the RSA and other related guidelines.

2.5 SGB MEMBERSHIP IN PUBLIC SCHOOLS

According to the SASA, Section 23(1) the membership of SGBs of ordinary public schools should be composed of the following:

- elected members;
- the principal, in his or her official capacity; and
- co-opted members.

Section 23(2) of the SASA, states that the SGBs should comprise a member or members of each of the following categories:

- parents of learners at the school;
- teachers at the school;
- members of staff at the school who are not teachers; and
- learners in the eighth grade or higher at the school.

Section 31(1-3) of SASA states that the term of office of an individual from the governing body other than a learner may not surpass three years, while that of a learner and office-bearers may not surpass one year. What's more, Section 31(4) of SASA states that a part or an office-bearer of the governing body might be re-elected or co-opted, all things considered, after the expiry of their term of office. The co-opted individuals partake in the exercises of the SGB yet cannot cast a ballot when decisions are taken. Individuals from staff who are not teachers, for example, administrative staff or caretakers can likewise have representation on the SGB, while the principal is consequently a member by ideals of their position. As far as SASA, the SGBs are commanded to set policies and rules that govern their schools, and to monitor the execution of these rules.

As per Modisaotsile (2012:4), "one of the key difficulties is that there are numerous SGB individuals who come up short on the important financial information and skills and are set under tremendous tension since they cannot create useful answers for useful issues". He suggested that the SGBs should be completely trained, particularly in the areas of finance and policies of the DBE and the provisions of the SASA. Mamphekgo (2011:16) stated that the objective of the majority rule government was to address equity and value regarding resource circulation to schools. One of the objectives of this investigation was to discover how the SGBs were elected in their respective primary schools and whether after their election into office, workshops were organised, the content covered and by whom as this is very important for the members of the SGBs in carrying out their tasks.

According to Section 23 (9) of SASA parents serving on the SGB should shape a large portion of the members from the governing body. Also, Tsoetsi et al. (2008:38) and Van

Wyk (2007:133) explained that in the organization of the SGB, paying little heed to the size of the school, parents continually hold the predominant part through a half notwithstanding one part portrayal, Section 30 (1) (b) of SASA further stipulates that a parent member must act as the chairperson of all committees of the SGBs.

Furthermore, Section 23 (2) (d) of SASA stipulates that the membership of the governing body of an ordinary public school should include learners in accordance to democratic ideals that South Africa has become a free and democratic country. However, this study focused on primary schools where most of the learners were still under the age of 18, and in accordance with SASA, they do not participate on the SGBs as members.

2.6 ELIGIBILITY FOR SGB OFFICE-BEARERS

SASA, Section 29(1) states that an administering body, from among its members, chooses office-bearers, who should incorporate in any event a chairperson, treasurer and secretary. Section 29(2) attests that solitary a parent individual from a SGB who is not employed at the state funded school may fill in as the chairperson of the governing body. The number of members should not surpass nine and individuals from parent part should be in the lion's share (LPED, 2011:15). Contingent upon the size of the school, other members from SGBs are alluded to as additional members.

2.7 SGB COMMITTEES

According to SASA, Section 30(1), a governing body may:

- establish committees, including an executive committee; and
- appoint people who are not individuals from the governing body to such committees of trustees on grounds of ability, yet an individual from the governing body should chair every council. As directed by Section 30 of SASA, the following committees are mandatory in schools: finance committee, admission committee, safety and security committee, and HIV and AIDS committee. Furthermore, the SGB may establish other committees on the basis of the needs of the school and may include aspects such as discipline, nutrition, recruitment, sport, arts and culture, marketing and excellence awards committees that might assist in effective governance of the school finances. According to SASA, the composition of the finance committee should be as follows:

- The treasurer (who is chairperson of the finance committee of the SGB);

- The principal of the school;
- Educators at the school;
- Parents of learners at school; and
- Co-opted members.

In terms of SASA, the duties of the finance committee are as follows:

1. Support the treasurer in administering his or her duties
2. Draw up the budget each year;
3. Advise on ways to invest surplus money;
4. Advise the SGB on amount of school fees to be charged (where such fees are allowed);
and
5. Advise the SGB on exemptions from school fees.

The above duties underline the fact that, the finance committee may not take final decisions on any aspect, because this is the prerogative of the SGB.

2.8 STAKEHOLDERS' ROLES IN MANAGING SCHOOL FINANCES

Stakeholders play different roles in the running of schools. This section outlines the roles of different stakeholders, like the state, School Governing Bodies, principals, chairpersons of SGBs, deputy chairpersons of SGBs, treasurers, and the finance officers in managing school funds.

2.8.1 The Role and Responsibility of the State in the Management of School Finances

As per the new Developed Prescripts (LPED 2011:44,75,102) on the management of school funds, procurement, budgeting, variance analysis and income projections, the state, through the commonplace government has an obligation to support state funded schools from public income even-handedly. In addition, the LPED should give public schools with indicative and final budget allocations, on an annual basis to enable them to prepare their budgets for the following financial year. In the case of the LPED, the indicative figures must be provided to schools by not later than 30 September each year, while the final budget should be made available to the schools by 30 April of each year (LPED 2009:10).

In case of schools under Quintiles 1 to 3, the state allocates funds to these schools, known as no-fee schools (DoE 1996). Money is disbursed to schools into two ways: direct

allocation and indirect allocation (DoE 1996, DBE 2010). Direct allocation alludes to cash stored into the school's bank to take care of its operational expenses. Backhanded allocation alludes to the cash designated to the school yet held in trust by the DBE for the acquisition of course books and other learning and teaching support materials (LTSM) in the interest of the schools. Table 2.4 beneath portrays the classifications of things for which a school should spend the state-allocated funds, and no deviation from the lists without earlier exceptional application of a provincial head of education division is permitted.

Table 2.4: Guidelines and prescripts for the use of direct and indirect school allocations

1. LTSM	2. Services/Repairs/Maintenance
Textbooks	Security
School Stationery	Pest control and sanitation
Office Stationery	Travelling (Government rates apply)
Library resources	Electricity/Telephone/Water
Library Stationery	Fencing
Laboratory equipment and specialised rooms	Sports

Source: LPED (2009b)

Marishane (2013:4) stated that there are conditions appended to the state funding allocation to no-fee schools. The previously set of conditions identifies with the genuine arrival of the state-allocated funding and includes the prerequisite for a school to submit to the PED, its yearly spending plan for non-personnel recurrent expenditure and an audited annual financial statement (AFS), as a precondition for the arrival of financing. Likewise, schools are expected to keep records of all funds received and spent. This incorporates records of financial exchanges schools made, their resources and liabilities and how materials and services were utilized for review by the HoD in the PED. The second arrangement of conditions identifies with the real consumption of the state-allocated funding once such financing is delivered to the school. As endorsed in the SASA, section 114 and 115, such purposes incorporate the accompanying: payment of improvements and repairs on immovable capital, payment of services, purchases of educational materials and equipment for the school, excluding those that are given by the DBE. Nonetheless, as far as the NNSF, schools are not permitted to utilize their allocations for capital undertakings, for example, the development of building designs or significant remodels as this duty is held for the DBE.

Schools are offered powers to deal with their allocated funds as per lawful prescripts given by the PEDs to protect funds against mismanagement (Marishane 2013:5). For this reason, Section 36 of the SASA requests that the SGBs should look for methods of enhancing the funds provided by the state to improve the nature of EFA. As the researcher, I investigated how the funds allocated were spent and represented by the SGBs of the three selected primary schools.

2.8.2 The Roles and Responsibilities of SGBs

According to the SASA, the functions of the SGBs of public schools are related to school governance, which was previously the overall responsibility of the DoE. Naidu et al (2008:151) as cited by Dibete (2015:28) holds that what is neutral to the policy framework espoused by SASA is the devolution of power and authority to the lower (school) levels, by means of a decentralisation approach.

The financial policy should include the following principles: transparency, being a situation where financial activities are done openly without secrets; accountability, where one is responsible for successfully completing the task and will have to explain why they failed to do so; delegation, referring to giving someone authority or responsibility; consultation, discussing something with someone in order to get their advice; equity, the quality of being fair and impartial; and finally redress meaning to address the past imbalances.

The finance committee is established as a sub-committee of the SGB through section 30 (1) of SASA. However, mostly it happens that members of the finance committee show lack of financial knowledge and skills and as such it tends to delegate, dysfunctionality of the finance committee could be depicted and operating without a sound financial policy.

The SGBs are required to establish a school fund, and open and maintain a bank account. The SGBs should prepare a yearly budget for parents' approval, implement resolutions passed at parents' meetings, enforce the payment of school fees in cases where the schools do not fall under Quintiles 1 to 3, keep financial records, draw up AFS, and recommend the appointment of a registered auditor.

Also, Hansray (2007:44) expressed that one of the significant duties of the SGB is to control the school financial plan. This is basically a standard of management of schools, which specifies that the SGB along with the principal should conclude how to spend the general spending taking the necessities of the school into consideration. In terms of

Section 20 of the SASA, one of required financial duties of the SGB is to assume full responsibility for school funds. SASA gives the obligation of financial management to SGBs and not exclusively to principals. Section 20(1) of SASA specifies that the governing body of a government funded school should work as follows:

- promote the best interest of the school and strive to ensure its development through the provision of quality EFA at school;
- develop mission statement of the school;
- adopt a constitution of the school;
- manage and control the school's property, and structures and grounds involved by the school, including hostels if relevant.

The SGB can apply to the Head of Department in writing to be dispensed any of the following functions, according to SASA Section 21(1):

- to maintain and improve the school's property, and buildings and grounds occupied by the school, including school hostels, if relevant;
- to decide the extramural educational program of the school and the choice of subject choices as far as provincial educational plan strategy;
- to buy textbooks, instructive materials or equipment for the school;
- to pay for administrations to the school.

As Uwizeyimana and Moabelo (2013:113) noted, the SASA manages the schools' financial management. Section 12(1) of SASA requires the MEC, or the national Minister of Education to give government funded schools' funds as per the NNSF (2009). Section 34 of the SASA verifies that the state should support government funded schools on a fair premise, while Section 35 specifies that the Minister of Education, after consultation with the Council of Education Ministers, the Finance and Fiscal Commission and the Minister of Finance, should decide the standards and least principles to finance government funded schools.

Mestry (2013:166) contended that it cannot be accepted that the principal is exclusively responsible for the school's financial management. He refers to an illustration of a case including *Schoonbee and many others v MEC for Education in Mpumalanga* where the appointed judge decided that the principal has the obligation of working with and aiding the SGB in the execution of its legal capacities identifying with the financial management

of the school. It was additionally expressed that the SGB can designate a portion of these capacities to the principal and consider him responsible, including for financial and property matters, which are not explicitly depended to the principal by SASA. The MEC's contention depended on the way that the principal was the accounting officer of the school and was, consequently, responsible to the DoE (Mestry 2013:166). The thoughts for this situation incorporated the way that the employer is not qualified to expect the principal to take responsibility for the SGB's responsibilities, and that the principal is liable for the professional management of the school, while governance is vested in the SGB. Subsequently, the judge stated that the principal could not be blamed for financial abnormalities, on the grounds that the obligation regarding the school's financial management rests with the SGB. The principal was viewed as a teacher who deals with the school expertly. Subsequently, the idea that the principal should be considered responsible for the finances of the school was discovered to be a ridiculous suggestion (LPED, 2009).

This goal of this investigation was to see if SGB members of the three primary schools adhered to the policy and did so in a professional manner for the management of school funds. The SGBs have been given more power over a variety of school-related issues like more noteworthy authority over financial issue, school structures and the overall school policy in general and school improvement (Squelch, 1999:141).

A school finance policy must be written, adopted by all key stakeholders, and implemented in order for a school to manage its finances successfully and efficiently, conforming to appropriate regulations pertaining to the usage of state funds as governed by legislation and financial regulations (Lekalakala 2009:29; Mestry 2004:3; Rangongo 2011:31). Furthermore, Lekalakala (2009:29) asserted that the SGB members should consider the following factors:

- All income owed to school should be identified and all assortments should be receipted, recorded and banked expeditiously.
- The obligation of the SGB, as well as that of its committees (particularly the finance committee), principal and staff as well as the scope of delegated authority, should be clearly defined.
- The school should establish and put into place a sound internal financial control system.
- The use of petty cash at school should be strictly regulated.

Furthermore, the SGBs' position with respect to the governance and financial management of state funded schools is spelt out in Sections 16 and Section 39 of the SASA Amendment Act (2007:124-125).

In a study conducted in the South-West Region of Cameroon, Besong Besong (2014:155), it was discovered that principals have positive or good perceptions of administrative effectiveness in managing school finances. According to Besong Besong (2014:155), this was done to improve staff productivity in terms of managing school finances.

The powers of the SGBs are broadly outlined in Section 20 in the SASA. The LPED goes on to say to successfully carry out its obligations, the SGB and financial committee should meet once a month, which could include, for example, making payments, procurement and adjudicating over quotations (LPED, 2009). The systematic model for school financial management in Figure 2.2 below is based on Mestry' (1996:13).

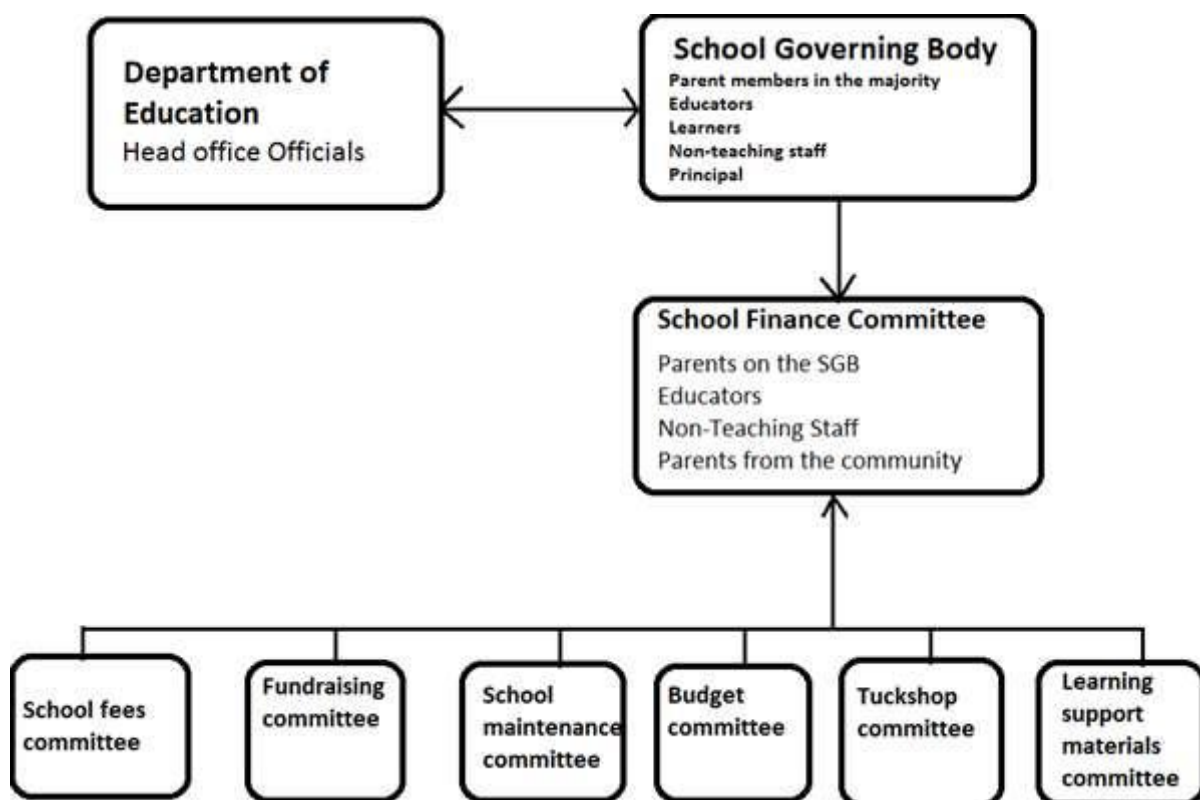


Figure 2.2: A financial management concept for schools

The above diagram indicates how the DBE allocates funds for the Norms and Standards to all schools through their individual PEDs. At a school level, the SGB plays its role in the management of the allocated funds through its school finance committee. The SGBs could

also supplement the norms and standards by establishing school fees committees, and other related sub-committees like the committee for fundraising, school tuckshop committee, maintenance committee, and budget committee and committee on learning support materials to supplement finances, yet every fee should be considered as well.

The management of school finances should be considered and take place at every level of government. In line with the drive for decentralisation of school finances, accountability at all levels should be emphasised and enforced in order to benefit schools and society as a whole. At a school level, the SGB is in charge together with the finance committee, which has the power over school finances.

This study sought to find out what the SGBs of the selected primary schools did to improve their skills after the introduction of the funding system in schools and whether the SGB members understood their roles as stipulated in the SASA.

2.8.3 The Principal as Chief Accounting Officer at a Public School

In South Africa, principals fill in as ex-officio individuals from the SGBs and may not chair the gatherings of this body (Ndou 2012:48). In any case, Karlsson (2002:332) noted that principals actually overwhelmed or dominated meetings and decision-making process in schools. Within the school, Van Wyk (2004:53) saw that the principal's initiative style and edge of reference generally drove the school's ethos, cure and stimulus. This is credited to the principal's situation of power, level of schooling as opposed to different individuals, first admittance to data coming from the training specialists, and in light of the fact that the principal executes the choices taken. Because of their essential position, the principal should make a space for the SGB to assume its part adequately and proficiently as opposed to some other people.

According to the LPED (2011), subsection 8.4.4, the school principal should make sure that all funds received are relied upon the date of receipt where conceivable, given that banking is at any rate done consistently and any unbanked cash is safe guarded in a protected and secured place. The school principal and the SGB chairperson must authorise all payments prior to making any payment, subsection 8.5.3 (LPED, 2011). Dibete (2015:45) expressed that the principal should guarantee that the financial policy is followed and that the entire governing body performs its financial duties in accordance with all statutory rules, and departmental directives.

However, section 16(3) of SASA specifies that the principal must:

- Aid in the management of school funds by governing body. The help should incorporate the arrangement of information pertaining to any conditions imposed or issued by the Minister, the MEC or the Head of Department in regard of every financial matters and the offering of guidance to the SGB on the financial ramifications of choices identifying with the financial issue of the school.
- take all sensible strides to forestall any financial mismanagement or fumble by any staff part or by the SGB.
- be a member of a finance committee or delegation of the governing body to handle any financial ramifications that arise at the school; and report any information pertaining to financial maladministration or mismanagement to the governing body of the school and to the Head of Department.

The principal like any other stakeholders should work in compliance with the guidelines, policies and regulations as well as actions in relation to the education system within the RSA.

2.8.4 The Functions of the Chairperson of the SGB in Organising School Funds

The SGB chairperson like the school principal must authorise all payments before any payment is made, according to subsection 8.5.3 of the prescripts on financial management (LPED, 2011:36). The chairperson of SGB participates on the financial committee as an ordinary member of the committee and by virtue of being the chairperson of the SGB (Dibete 2015:46).

2.8.5 The Roles of the Deputy Chairperson of the SGB in managing school funds

The SGB deputy chairperson must deputise the chairperson and be appointed as one of the signatories together with the SGB treasurer and another third signatory from any member of the SGB. All cheques made must bear the signatures of any two of the three signatories (subsection 8.5.2, LPED, 2011:36). This would assist in controlling and monitoring school finances, as the three signatories could be held accountable for all transactions made during their tenure. No cheques should be accepted as valid if not bearing the two signatures from the three signatories.

2.8.6 The Role of the Treasurer of the SGB in Managing School Funds

According to the LPED, Section 8.9 (2011) prescripts for the management of school funds for public schools, the treasurer must chair all meetings of the finance committee, monitor all the financial affairs of the school through a commitment register, present a financial report to the SGB, develop a finance policy for the school and ensure that the finance policy is adhered to at all times in accordance with the school budget.

In addition, the treasurer monitors on a monthly basis that all funds are deposited in the school account and that all payment were duly authorised; monitors all donations received, in cash or kind; and monitors all petty cash transactions, including the reconciliation of petty cash (WCED, 2013). Furthermore, the treasurer monitors actual income and expenditure against the approved budget. The treasurer should adhere to his or her role as stipulated to carry out the management of school funds effectively and efficiently.

2.8.7 The Roles of the Finance Officer in Managing School Funds

As per the LPED Prescripts for Management of School Funds in Public Schools (2011:12 (v)), the principal, in meeting with the SGB, should appoint an administrative officer in writing who is not the financial officer, to keep the school fund books. In the event that the school does not have an administrative officer, a teacher with a financial foundation might be assigned and this individual should be known as the finance officer. Section 6 of the LPED (2011:13) specifies the roles designated to the finance officer as follows:

- Getting of pay;
- Keeping up of cashbook of the school;
- Do month to month banking compromise explanation;
- Guarantee finishing of month to month and quarterly reports;
- Complete yearly financial statements.

The finance officer should perform his or her duties guided by these principles in order to deal with the school finances as per the supported spending plan.

In accordance with the LPED prescripts (2011), one of the functions of a finance officer is to issue receipts in numerical order immediately after receiving money. The first receipt is given to the payer and the copy is held; the subtleties are to be finished in blue/dark ink with an unmistakable penmanship, just giving another marked receipt book when the

bygone one has been spent, making out receipts in their chronic number, keeping duplicates of all receipts issued, dropping any receipt from which an error has been made by writing the word 'Cancelled' across the first receipt and copy. A receipt should be given for any measure of cash received and initialled, inserting the date on the actual receipt and appending a signature. Another receipt should be given where a previously dishonoured cheque has been deposited, and the first cheque should be saved in the cash book. On account of a post-dated cheque, a receipt should possibly be made out when the money can be accessed and such cheques should be put away in the school protected or an identical secure spot until they are kept into the school account. The cancelled receipt should be held in the receipt book and another receipt should be issued. Cash journals must be prepared daily and a bank reconciliation statement should be prepared at the end of the month. The cheque book and vouchers should be kept in a safe for audit purposes. The exchange of information secure codes or powerful rooms is not allowed; however, conditions may require such sharing and if that is the case courses of action recorded as a hard copy to the SGB should be made to guarantee that obligation is given to the finance officer and present every monetary exchange and supporting vouchers at the following finance committee meeting. The marked receipts should have the accompanying subtleties on them:

- (a) Full names and surnames of the payer
- (b) The date on which payment is made
- (c) The amount to be written in words and figures
- (d) The reason for payment to be stated, e.g., trip, sports fee, etc.
- (e) The nature of the payment, e.g., cash or cheque
- (f) Name and signature of recipient
- (g) School stamp on it.

All these aspects must be completed as stated in the LPED prescripts as mandated thereof.

According to the Guidelines for Management of Finances in the Gauteng Education of Department (2014:8) and Circular 22 of 2000 (Gauteng Department of Education, 2000), the capacities to be carried out by making decisions as a financial officer remember making instalments for accommodation of the appropriate documentation just; saving vouchers in a secure location for auditing purposes; introducing all instalments and

supporting vouchers at the ensuing finance committee; all payments and supporting vouchers preparing for meetings quarterly cash-flow statements, as well as presenting a financial report to be ratified at the following SGB meeting. This should be done every time to curb any form of mismanagement of school funds that may occur, and subsequently this should be followed when handling other transactions like depositing and making payments.

2.9 PROCUREMENT PROCESSES

The LPED on the management of school finances as per the prescripts (2014) holds that schools must have strong procurement practices. The finance committee review all contracts and advise the SGB on their financial and operational viability of these contracts. Therefore, the SGB should affirm all agreements and which should seek legal and other necessary assistance to get legitimate and other significant exhortation. Moreover, all agreements should be written down and legally binding agreements. All quotations must be obtained from accredited suppliers or vendors and must be approved by the finance committee. The most cost effective and preferable quote must be chosen. The quotations must be chosen on the basis of quality and guarantee or assurance. The following items must be specified in depth in quotations regarding: delivery note, terms and conditions of payments, as well as any discounts that may be available. Departmental and tender regulations must be followed in the quotations. All the quotations must be approved by the SGB.

This is a process aimed at proper procurement which the SGBs should follow to manage the finances of the school in a cost effective and efficient manner. The Committee on Finance should abide by the procurement procedures to be held accountable for all transactions involving school funds.

In accordance with the legislation, the finance committee should be constituted by not more than nine (9) members and the parents should be in the majority. The procurement committee will evaluate and adjudicate the quotes. It would again recommend the supplier to the SGB for approval and acceptance. Section 21 (1) (c) of SASA and the prescripts state that procurement of more than R30 000 need the circuit manager's approval.

According to Limpopo's prescripts, procurement processes should take the following forms:

- (a) All procurement should be completed in a timely manner with a minimum of three quotations.
- (b) The finance committee should adjudicate bids and make recommendations for service suppliers.
- (c) During the purchasing process, price, quality and guarantee must all be taken into account
- (d) The committee's recommendation service provider's appointment should be made available to the SGB for approval, acceptance and appointment. The service provider must be appointed in writing
- (e) The circuit manager must approve any expenditure exceeding R30 000 for ensuring compliance with the applicable prescripts
- (f) Under no circumstances may quotes be subdivided to circumvent the above-mentioned threshold
- (g) No payment shall be done in advance or before a complete service is rendered or goods supplied
- (h) Service providers should be paid within 30 days of receipt of invoice
- (i) Schools are encouraged to use the departmental database or must develop their own database of suppliers on a rotational basis

Therefore, the procurement committee will always adjudicate over the quotations, and recommends when appointing service providers.

2.10 FINANCIAL PLANNING

2.10.1 The Responsibility of SGBs in drawing up the School Budget

Rangongo (2011:48) and Xaba and Ngubane (2010:144) defined budgeting as the process of putting together a financial plan, planning procedure, surveillance and reporting, monitoring and managing future operations by comparing actual results to expected outcomes. In addition, Rangongo asserted that a budget is a detailed financial plan that outlines how resources will be acquired and utilized over a set period of time.

As per the created Prescripts for Managing of School Funds in state funded schools (LPED, 2009:14), SGBs are responsible for establishing and administering school funds. Furthermore, the prescriptions stipulates that any school fund that has been established and is managed by a SGB, school finance committees, trust committees or management

councils, nutrition committees or other committees prior to the effective date of these prescripts, there must be assumed to be a school fund established in terms with any government official prescripts. A current/check account should be opened (LPED, 2009:15) by each school. All schools are, subsequently urged to keep a single bank account for all operations, with the exception of schools with dormitories or hostels, which should maintain a separate account in accordance with paragraph 146 of the Amended Regulations of the NNSSF.

According to Section 38 of SASA, specifies that the SGB of a state funded school should prepare a budget every year, as per the regulations dictated by the MEC, which is connected to the School Improvement Plan (SIP) and Academic Performance Improvement Plan (APIP), (LPED, 2009:58), which should be mentioned as school's income and expenditures for the coming fiscal year are estimated. A three-year School Development Plan (SDP) the next years should also be provided in accordance with the SGB's term of office and could be formally ratified by the parents during parents' gathering. The LPED instructed the SGBs of the government-funded schools to utilize the equation presented in Table 2.5 below for the allocation of the annual budgets.

Table 2.5: LPED distribution of the allocated funds

Approved activities	Curriculum needs(Learning and teaching)	Sport	Administration	Ablutions	Transport
Total budget: 100%	60%	10%	17%	8%	5%

The SGB should present a budget to a general meeting of parents for review and approval by a majority of those present in attendance with voting rights. The meeting's proceedings, as well as the number of votes cast on each motion must be written down in the minutes, and an attendance register should be endorsed by each parent who attended the gathering and appended to the minutes (LPED, 2009:58-59). Furthermore, parents should be informed thirty days prior to the date of the proposed general meeting (LPED, 2009:59). Consequently, as required by Section 43 of the Act, the approved budget must include the name of the auditor, and the SGB should submit it to the HoD each year by the 31 January (LPED, 2009:59). Before the authorized budget is approved, no expenditures should be made. I tried to find out how the allocations of funds were determined and implemented

because, if the SGBs cannot adhere to the distribution percentages provided, it would mean that they have failed to implement the policy as expected.

2.10.2 Control and Monitoring of School Funds

According to Rangongo (2011:51), the practice of ensuring that money is spent wisely is known as financial control, and that its income and expenditure are efficiently controlled, and the desired purposes are met.

As per the Prescripts for School Funds Management (LPED2011:41), the SGB is required to follow the steps below to control and observe the school funds:

- Receive the most recent financial report is presented at each SGB meeting.
- Examine supporting vouchers to ensure compliance with all prescripts or additional departmental directives.
- Satisfy itself that expenditure is in accordance with the approved budget and Public Fund Management Act (PFMA) 1 of 1999 regulations.
- Draft a monthly expenditure, as well as a Financial Report for the time in comparison to the budget (variance report) for presentation to the finance committee and SGB on a monthly basis.

In terms of SASA, control of a school's finances is primarily the responsibility of the SGB. According to Rangongo (2011:51), even if this legal role can be assigned, the SGB is still responsible for keeping track of and accounting for the school's funds. Furthermore, he stated that the SGB should see that the school finances are guarded against theft and fraud by ensuring that:

- Policies for the handling of school funds are in place;
- There are safeguards in place to decrease the danger of theft or fraud involving school funds;
- Budgets are established and followed;
- All records are meticulously recorded; and
- All departmental policies regarding the use of school monies are adhered to.

The SGB to make certain that the financial situation of the school is critical and controlled viably, effectively and that responsibility takes precedence, to avoid any wasteful

expenditure, embezzlement and mismanagement of school funds, which is important in this study.

In accordance to the Prescripts (2018), the SGB is the Accounting Authority , and it has the following responsibilities: Organise the school's finances successfully; collect funds in order to include the allocation of PEDs, development of a school finance policy, build and operate a school bank, and manage the school fund, prepare and deliver an approval of the annual budget by parents, plan and practice a yearly spending plan for endorsement by parents, get ready and present AFS as indicated by the recommended common rules and guarantee that the legitimate monetary frameworks are set up.

Moreover, for the control and checking of school reserves, the Limpopo prescripts express that the SGB must:

- (a) Receive at each SGB meeting the latest financial report
- (b) Inspect supporting vouchers to ensure that they are in line with all prescripts or other departmental directives
- (c) Satisfy that expenditure is in accordance with the approved budget and PFMA regulations
- (d) Monthly expenditure and a financial report for the period against budget (variance report) should be reported to the finance committee and SGB on monthly basis
- (e) Quarterly reports to be submitted to the circuit manager on or before the 7th of the following month.

In understanding to SASA 84 of 1996, the administering body of a state funded school should track supports got and spent by the state funded school and of its resources, liabilities and monetary exchanges; and when practicable, yet not later than a quarter of a year after the finish of each monetary year, draw up yearly budget summaries as per the rules dictated by the MEC. Mestry (2004:167) asserted that to guarantee that school funds are overseen successfully and proficiently, the head and SGB ought to guarantee the presence, and the compelling execution, of a sound, watertight monetary arrangement and furthermore the executive's techniques. Customary checks and counter checks are important to keep away from the fumble of assets by any individual or gatherings of people.

2.10.3 Internal Control of School Funds by SGBs

According to Dibete (2015:45), the finance committee advises the governing body on financial matters, financial management in schools and that internal controls, according to The Guide for Accounting Officers, are “the systems, procedures, and processes that are applied to minimise the danger of, and any financial penalties that would otherwise befall the department school) might be exposed elsewhere due to fraud, negligence, error, incapacity, or other causes”, (Ramos, 2000:3). Furthermore, Makrweide (2012:28,43) noted that any action taken by management, SGB and with other parties to improve risk management and increase the likelihood of achieving the set goals would be attained during the financial year and that schools must develop systems of controls to protect public funds from misappropriation or theft as well as the accounting officer in charge of the public institution’s accounting must ensure that effective and efficient processes for internal control, finance, and risk management are in place. Ntsele (2014:72) affirmed that financial control is a must, and the duty for management falls on the shoulders of the SGB. She further emphasised that in order to indemnify itself and its members, the SGB must ensure that sufficient control measures are in place. It would always be the responsibility of the SGBs to monitor and control school funds to avoid losing their integrity and information legitimacy.

Dibete (2015:53–54) asserted that internal controls must be in place at all times to lessen the risks of fraud and corruption in a school's procurement payments processes by adhering to the following internal control actions:

(1) Preventative controls

All other components of internal control are built on top of the control environment. The control climate is the establishment of any remaining segments of interior control. As per Dibete (2015:54), the presence of a positive climate to the general arrangement of internal control system as a whole should to be more efficient, as well as the SGBs, should, via their actions and behaviour, foster an environment where adherence to the rules is encouraged, and control is regarded as extremely significant and given a significant priority

Moreover, Swartz (2012:1) and Dibete (2015:54) stated that segregation or sharing of duties or responsibilities lessens the danger of inside control or mistake and expands the checking component, as well as the SGB functions should be whether it is shared or

isolated. Circular 22 of 2000 (Gauteng DoE), says that to a huge degree, segregation or division of powers and functions, to a considerable part, prevents fraud and cheating because fraud, cheating, and errors are only feasible when there is a collusion. It is, accordingly, imperative that control activities like planning, implementing, monitoring and evaluating the budget are an essential part of the day-by-day activities dealing with school finances (Dibete 2015:54; Swartz 2012:23–24). The control system should be the responsibility of all the stakeholders adhering to policies formulated regarding effective school financial management. Section 16 of SASA clearly says that the principal is responsible for the day-to-day professional management of the school, while the SGBs are responsible for the school's governance.

(2) Detective controls

The Basic Financial System for Schools emphasises that detective controls must be exercised by SGBs on a regular basis to enable them to detect any irregularity (Dibete, 2015:54). The detective controls system can be carried out through the following:

- Ensuring that transactions are totally and effectively recorded, and precisely handled;
- Checking the accuracy of records, for example reconciliation and account balances;
- Day to day transactions is supervised and recorded by competent officials;
- Accounts management and financial controls are being reviewed; and
- Inspections and audits that are unexpected.

Goodson, Mory and Lapointe (2012:16) ascertained that detection attempts in any organisation can take many forms, including but not limited to:

- Audits or investigations that are prompted by suspicious situations or complaints and include precise methods and tests to detect fraud, wasteful spending, or abusive behaviour;
- Audits that examine an organisation's disbursement and related internal controls, including as payroll, accounts payable, or information system security audits; and
- Law enforcement officers have requested audits; and

- Examination and translation of complex budget reports and transactions to aid in the investigation and construction of evidential cases against fraudsters.

This type of internal control should be used every time transactions are conducted and not just when there is a doubt or an issue radiating from specific transactions performed.

(3) Corrective controls

According to Dibete (2015:55), the term “corrective action” refers to any action taken to correct an anomaly that has been found. In addition, he declares that the Prescripts for the Management of School Funds in Limpopo Province Public Schools (LPED2006:18), show that, when an abnormality in the handling of school finances is discovered, the SGB takes action. All suspected anomalies must be immediately reported to the HoD and the South African Police Services by the principal or any other individual. According to Makrweide (2012:45), management that works and monitoring leads to the creation of a comprehensive report, accuracy and timeous reporting, as well as ramifications for the general tone organisation’s maintain environmental control.

The PFMA 1 of 1999, Section 38 (a) states that it is the obligation of the principal, who is likewise the accounting officer, to guarantee that there are viable, proficient frameworks set up with the end goal of internal control just as financial and risk management.

2.10.4 Auditing of Financial Records and Statement

Concerning the appointment of an external auditor for auditing purposes, Section 43 (1) SASA 84 of 1996, review of financial documents and statements, declares that a public school’s governing body must appoint a person who is registered as an accountant and auditor under the Public Accountant and Auditors Act, 1991 (Act No.80 of 1991) to audit the records and financial statements. If it just so happens that the audit is not realistically possible, the SGB of a public school must appoint a person to inspect and report on the records and financial statements. In addition, under Section 60 of the Close Corporation Act of 1984, the accountant and auditor must be a qualified to undertake the duties of an accounting officer or is approved for this use by the MEC.

As per Section 43(1) of the SASA, the governing body of a government funded school should designate an individual enrolled as an accountant and auditor as far as the Public Accountants and Auditors Act 80 of 1991 or Auditing Professions Act 26 of 2005 to review

the records and budget reports of the school. Section 58 of the PFMA 1 of 1999 declares that annual audits of a public entity 's financial accounts must be performed by:

(a) The Auditor General; or (b) An individual registered as an accountant and auditor under section 15 of the Public Accountants and Auditors Act, Act 80 of 1991, and engaged in public practice. A public entity may appoint a person described in subsection as its auditor. Section 43 (3) of SASA states that no one with financial stake in the public school's affairs may be appointed under this provision, and paragraphs (4) and (5) state that if the MEC believes it is essential, he or she may request that the Auditor-General conduct an audit of a public school's records and financial statements, as well as a governing body is required to submit to the Head of Department. The SGB required to make the records and financial statements that have been audited or scrutinised available for scrutiny, at the request of a person who is interested.

A public school may choose, as its Auditor, an individual alluded to in Subsection (1) (b) in particular if the Audit is not performed by the Auditor General. Besides, a Public Entity should counsel the Auditor General on the arrangement of an Auditor.

Section 60(1) of the PFMA 1 of 1999 states that an auditor appointed in terms of Section 58(1) must perform the functions of office as an auditor in terms of Section 20 of the Public Accountants and Auditors Act (Act 80 of 1991). Therefore, the auditor performing the duties of a public entity has access at all reasonable times to accounting records, including all books, vouchers, documents and other property of the public entity and may require from the accounting authority for the public entity information and explanations as are necessary for the purpose of the audit and proper application of sound economic, efficient and effective management.

Competence is valued in Kenya, and professionalism in financial management is the responsibility of the school principals, a requirement and is gained through education and experience (Wagithunu et al. 2014:105). Furthermore, in Kenyan educational institutions, principals are both chief executive officers as well as accounting officers, who execute all development plans for schools, implement and control school budgets and report the outcome.

I explored how the three primary schools maintained, kept their records, appointed their auditors and how internal auditing was done as per the legislation and policies in place as this information is crucial when auditing school finances.

2.10.5 Withdrawals from School Funds

A set of guidelines for managing school funds in public schools (LPED 2009), also specify that cheques must be countersigned by two signatories. A treasurer of the SGB, the SGB vice-chairperson, and a third member should be the one and only signatories (LPED, 2009). The school account must never be overdrawn, as the budget determines what should be purchased throughout the financial year (LPED, 2009). However, the principal should be held liable for any contravention in this regard. Only salary and stipend (for food handlers) are not subject to this rule (LPED 2009). Principals are therefore not permitted to defray expenditure through internet banking. The signatories should remain the same and it is necessary to follow the proper payments methods. It would always be important to showcase the powers of the finance committee when discussing school finances because it may happen that their decisions to procure could sometimes be ignored or rejected. It may also happen that the SGBs and the finance committee do not hold meetings but purchasing and payments continue to happen. If this tendency persists, the signatories may be compelled or forced to carry on signing cheques without accounting for their actions. I inquired at the three primary schools to see if the payments were truly made on a monthly basis, the finance committee's monthly meetings took place, how the procurements of goods and services, and appointments have been completed as prescribed by the prescripts on the management of school finances (LPED 2011). I checked as to who has the power in school finances when it comes to procurement and appointments of service providers.

2.10.6 Accountability of School Funds

Govindasamy (2009:34) stated that collaborative financial management role of principals and SGB members is vital in making certain that school's financial resources are effectively managed to achieve educational goals. Therefore, principals have a consultative role, and must facilitate, support and help the SGB in carrying out its statutory tasks connected to the assets, liabilities, property and financial management.

In most cases, the provincial education departments send out circulars or memoranda on a regular basis to the various stakeholders involved, explaining or clarifying how legislation is interpreted and implemented. Therefore, the SGB's rights and responsibilities are spelled out in detail in the legislation. As stated previously, I served on the SGBs for years, and what I noticed was that in most cases, schools do not submit their reports to the Department of Education. This seems to be a very serious problem because SGBs are left alone for an extended amount of time with no supervision, monitoring and accountability. I checked how the three primary schools reported their financial status to other bodies or committees, parents and the LPED.

2.10.7 The Importance of the Use of Petty Cash at Schools

The prescripts (LPED 2009: 53-55) enables schools to administer petty cash, because writing cheques for tiny or petty amounts is cost-effective. The petty cashier may be delegated by the principal to an administrative officer or an educator. In this case, the maximum amount of petty cash that can be held per month a school may keep is R500. However, in this case, schools that need to hold a larger amount must get approval in writing from the Head of Department (HoD). The petty cash officer must be appointed in writing and he or she must accept it in writing. However, it is not acceptable to accept items that have been received, collected, or donated be used as a form of petty cash because only cheques may be used to withdraw small cash from the bank, and after that be cashed. Thereafter, the cash should be given to the petty cash officer. According to the prescripts, the petty cash officer is someone who manages the finances of a school in this regard, and carry out the following tasks: keep the impress amount in custody at the start of the month; make payments from petty cash upon receipt of impress amount authorised; all supporting documents should be filled in a single folder specifically reserved for such purposes; reintroduce the imprest amount at the end of each month; record all petty cash movements in the petty cash journal; post to the general ledger accounts; and reconcile petty cash vouchers at the end of the month before the float amount is restored (LPED 2009). The way the petty cash officers manage their cash on a monthly basis should resemble the whole system of financial transactions and follow the same procedures of making claims and payments from school funds. The cash officers should work jointly with the treasurer as both deal with school finances from the same budget. It should be noted that schools cannot afford to pay cheques for small amounts like R20, or R30, or R50 or R100, as this would be detrimental to the budget and incur high bank charges.

2.11 LEGISLATIVE FRAMEWORK DEALING WITH SCHOOL FINANCES

The DoE applied various acts and policies detailing how school funds should be used. Several of these are the Constitution of the RSA Act 108 of 1996; the Public Finance Management Act (PFMA 1 of 1999); the SASA 84 of 1996; the NNESSF of 1998, a set of guidelines for the management of public Limpopo's education funding and the Education Laws Amendment Act 31 of 2007.

2.11.1 The Constitution of the RSA, Act 108 of 1996

Chapter 1 of the Constitution states that the Constitution of the RSA (1996) is the Republic's supreme law; any law or activity that contradicts it is invalid, and the responsibilities set by it must be met. This, therefore, refers to that there is no other law that can supersede the Constitution of the Republic.

Section 29(1) and (2) of Chapter 2 which is the Bill Rights of the Constitution indicates that everyone has the right:

- (a) To a basic education, including adult basic education; and
- (b) To further education, which the state must gradually make available and accessible through acceptable ways.
- (c) To obtain training in the official language or languages or in public educational institutions where that education is provided, in the languages of their choice reasonably practicable, taking into consideration the following:
 - Equity;
 - Practicability; and
 - The necessity of rectifying the consequences of previous racially discriminatory legislation and behaviours.

In terms of section 1 of Chapter 1 of the Constitution of the RSA, schools are state-run institutions, and their SGBs serve as accounting systems, their policy-making duty, in particular, necessitates a comprehension of the Constitution's founding values, and school policies are based on legislative provisions.

Furthermore, Clarke (2009:107) asserted that the government is required by the Constitution to allocate funds on an equal footing in both primary and secondary schools.

The SGBs should take cognizance of the principle of honesty, transparency and openness to all stakeholders at school level regarding the issue of financial management as this is the founding value of the Constitution of the RSA. Dibete (2015:57) stated that the Constitution mandates transparency in all budgetary and financial management actions.

2.11.2 PFMA 1 of 1999 and School Finances

Despite the fact that the PFMA has no direct impact on schools, the DBE made the decision to apply certain sections of the Act to provide guidelines for how schools should manage funds from the National Treasury (1999). This Act, in essence, is meant to govern financial management in both the national and provincial governments to ensure that all revenue, expenditures, assets and liabilities are well-managed in compliance with Section 18 of PFMA.

Rangongo (2014:40) stated that finances of the school should be managed in the context of the overall budget as contemplated in the PFMA. The purpose of this Act is to ensure that all statutory bodies carry out their activities within their budgets and that no deficits occur or balances, while overdrafts and loans are restricted to the greatest extent practicable (Rangongo, 2014:41).

The PFMA has no direct impact on schools, it is true that the HoDs are accounting officers for the provincial departments of education, who typically prescribe via circulars how state resources should be used to principals and SGBs, and how the state's resource allocation for schools should be spent (Mestry, 2013:164). I explored how the three primary schools selected for the study adhered to policies and regulations pertaining to the use of state funds for effective financial management.

2.11.3 The SASA and its Impact on Financial Management

The powers and responsibilities of those in charge of financial management in public funded schools are established in terms of the SASA. Furthermore, SASA provides a nationwide system that is used in all South African public schools. According to Makrwede (2012:13), the goal of the school finance management and administration system should be to provide, improve, and achieve quality education for the learners. This also applies to both General Education and Training (Grades 1–9) and Further Education and Training (Grades 10–12). Sections 36–43 of the SASA stipulate the functions of SGBs with regard to school financial management.

Section 37(1–6) of SASA outlines the roles and responsibilities of the SGB in relation to the school's funds. Furthermore, Section 21 of SASA provides that an SGB may submit a written request to the Head of Department (HoD) to have one of the following functions assigned to it:

- (a) Keep the school's property, buildings, grounds, and hostel in good repair; or
- (b) Ascertain the extramural in terms of provincial curriculum policy, curriculum and subject options are both important

An SGB accorded the above-stated functions would still account for every cent spent when rendering services for that particular school.

As a researcher, I think schools through their SGBs and principals should find it necessary that upon receiving funds from the education ministry, they are accountable to such funds received. Though the allocations differ per province, every school would receive its share of 100% of the NNSSF and every school should account for what has been allocated for that financial year. The knowledge of certain regulations, policies and acts would be needed from both school principals and members of SGBs to be able to implement them accordingly.

Makrweide (2012:26) stated that all financial management systems in schools do not operate in a vacuum, and that all financial systems are informed, influenced and directed by a sequence of legislative acts which inform and direct all financial systems upon which all procedures and processes are based.

2.11.4 The National Norms and Standards for School Funding of 1998 as per Financial Management

According to Dibete (2015:58) the NNSSF policy is a legal framework that aims to make basic education more accessible by providing funding and resources in all public schools in Quintiles 1 to 3. Furthermore, Ndhlovu (2012:13) stated that this policy aims to improve access to free and high-quality basic services, EFA, as embodied in the Constitution of the RSA.

The NNSSF, paragraph 109, was amended by updating the National Targets Table, to include 2016 and 2017 are shown as examples, targets, quantities, as well as the Table of National Poverty Distribution, paragraph 111, of the NNSSF. The start date for the

application of the amendment was 1st January 2015. The indicative targets amounts change almost every year as shown below in Table 2.6:

Table 2.6: National targets for school allocation (2015-2017) 29 JUNE 2021

	2015	2016*	2017*
NQ1	R1116	R1177	R1242
NQ2	R1116	R1177	R1242
NQ3	R1116	R1177	R1242
NQ4	R559	R590	R622
NQ5	R193	R204	R215
No-fee threshold	R1116	R1177	R1242
Small schools: National fixed amount	R26843	R27264	R28764

*2016 and 2017 figures inflation adjusted-CPI projected inflation rate adjusted

Table 2.7 was published as the basis for the national poverty targeting strategy in 2015 as shown below; Limpopo Province highlighted because the study is based to this province:

Table 2.7: National poverty distribution table

%	1	2	3	4	5	Total
EC	27,3	24,7	19,6	17	11,4	100%
FS	20,5	20,9	22,4	20,8	15,4	100%
GP	14,1	14,7	17,9	21,9	31,4	100%
KZN	22,1	23,2	20,2	18,7	15,8	100%
LP	28,2	24,6	24,2	14,9	8	100%
MP	23,1	24,1	21,5	17,7	13,5	100%
NC	21,5	19,3	20,7	21,4	17,1	100%
NW	25,6	22,3	20,8	17,6	13,7	100%
WC	8,6	13,3	18,4	28	31,7	100%
SA	20	20	20	20	20	100%

Key:

EC – Eastern Cape

FS – Free State

GP – Gauteng Province

SA – South Africa

KZN – KwaZulu-Natal

MP – Mpumalanga

LP – Limpopo

NC – Northern Cape

NW – North-West

WC – Western Cape

The Quintile distribution determines the allocation per learner as evidenced Table of Resource Targeting (Table 2.8 below) sorted by “poverty” as per NNSSF policy.

Table 2.8: Resource targeting table according to economic status of communities

School quintiles, from poorest to least impoverished.	Allocation of expenditures	The total percentage of population	Non-personnel and non-capital recurrent expenditures as a percentage of total recurrent expenditures per learner	Indexed to the average of 100
Poorest 20% of the population	35% of the available resources	20%	35%	175
Next 20%	25% of the resources	40%	60%	125
Next 20%	20% of the resources	60%	80%	100
Next 20%	15% of the resources	80%	95%	75
Least poor 20%	5% of the resources	100%	100%	25

According to the Resource Targeting Table above, the allocations are made on a per learner basis that favours the poorer sections of the population. Priority is given to the most needy and largest schools in terms (DoE, 1998). Section 30 of SASA makes provision for public participation and SGBs must gradually assume more responsibility for parts of recurring cost management. Dibete (2015:60) stated that the NNSFF policy establishes a system of progressive funding for the schools, which means that schools are divided into quintiles based on nationality, from Quintile 1 to Quintile 5, with Quintile 5 being the most affluent, most well-equipped and Quintile 1 and schools representing the most impoverished schools, that are funded based on the relative affluence of the local community. According to Mestry and Ndhlovu (2014:1), the South African government introduced the NNSFF policy to address inequalities in school finance which establishes a legal basis for school funding in this manner in all schools which are divided into wealth quintiles and given subsidies based on their status. The SGBs, school management teams, teachers and district officials have all been put under a lot of pressure as a result of policy, resulting in a considerable gap between policy purpose and reality, as well as a widening division between what the government wants and what the people want, what schools are expected to do and what schools are actually capable of. Members of SGBs should

understand how and why the NNSSF policy was promulgated so that they would know and understand its importance to the school community.

2.11.5 The Management Prescripts for Public Limpopo's School Funds

According to the LPED (2011), the prescripts for the management of funds in public schools, "school fund" means all monies lawfully received by the school irrespective of the source. In accordance with Section 39, the (SASA), the term "public schools" refers to educational institutions that are open to the public and the term "prescripts" refers to rules and regulations, guiding guidelines for the managing and control of school funding in the province of Limpopo's public schools.

Section 2 of the LPED (2011) stated that the prescripts were compiled from these legal frameworks, that is, the Constitution of the RSA, the SASA, the Amended NNSSF, the PFMA and any other applicable law concerning the education system in the province of Limpopo.

The LPED (2011) prescripts on the financial management at school were compiled with the intention of regulating the functions of SGBs such:

- the establishment of finance committees;
- appointment of finance officers;
- payment of the operational expenses of the school;
- a reimbursement for all broken windows and doors in the school will be repaired and improved the structures for schools;
- Electricity, water (including rates and taxes), and telephones are all services that require payment.

Dibete (2015:61-62) stated that each provincial department has its own set of rules, for example, regulations enacted in 2006, 2009 and 2011. Regulations for the Management of Public Schools Finances, 2014 in the province of Gauteng PED and circulars for example, Limpopo Provincial Circular 22 of 2002; Gauteng Provincial Circular 13 of 2000 and Gauteng Provincial Circular 26 of 2006 (both of Gauteng DoE) to oversee the financial management of its public schools, whether schools that charge a fee or do not charge a fee. According to Collingridge (2013:1), the WCED released a policy document called the Basic Financial System for Schools setting out the rules of school governance, and how

schools need to be managed and run. Prescripts, regulations and circulars are provincially based on the Constitution's ideals and must not be in conflict with members of the RSA. This means that all nine provinces of South Africa pass their own prescripts in accordance with the various legal frameworks pertaining to the education system, mentioned in Section 2 (LPED 2011).

2.11.6 Education Laws Amendment Act 31 of 2007 and School Finances

Mestry (2013:167) maintained that in accordance with the Education Amendment Act and Basic Education Laws Amendment Act, 2011, the HoD is represented by the principal on when functioning in its official capacity, the SGB. The principal's presence on the SGB is to make certain that the finances of the school are well-managed and efficient and it is expected that both the principal and the SGB should ensure that a good, watertight financial policy and management procedures exist and are effectively implemented. According to Bisschoff (2003) and Mestry (2013), the SGBs should keep in mind the following elements of sound financial management: the accountability of school governing bodies, its committees, the principal and staff should all be clearly specified, as should the scope of assigned authority. the limits of delegated authority should be clearly explained; and the budget should be based on the school's needs, reflect the school's prioritised educational objectives, seek to achieve the efficient use of funds and be subjected to regular, effective financial monitoring and to ensure the accuracy and dependability of its financial transactions, the school should create and execute good internal financial control systems. Collingridge (2013:1) cited issues like the following: school funds were spent without regard for the budget; the intercom system was installed at a school without the approval by the school governing body; payments were provided to the school governing body with the involvement of the school governing body, an educator who was not appointed by the SGB because her boyfriend is a teacher and friend of the school principal; because of this, the deputy principal was appointed in an arbitrary manner because was a friend of the principal and secretary of SGB; and the school budget was not presented to parents for adoption as expected for 2012.

The incidents mentioned above by Collingridge (2013) serve as a time bomb to the education system, because if not properly managed, the whole system may collapse completely through embezzlement of school finances. The school principals and members of SGBs should understand their roles when implementation all the legislative frameworks

related to school finances in order to curb any eventuality of misappropriation of school funds.

I set out to establish if the three primary schools had finance committees, the SGBs with office-bearers and how their funds were managed and controlled to avoid any form of corruption.

2.12 INTERNATIONAL PERSPECTIVES ON FINANCIAL MANAGEMENT IN SCHOOL

This section explores the systems followed in the financial management in school in some African and European countries in order to learn and possibly adopt some best practices.

2.12.1 Management of School Finances in New Zealand

Wylie and King (2004:5) stated that in New Zealand (NZ), the allocation of funds to an individual school comes in two different forms, namely for the staff and cash. Schools receive operational funding from the Education Ministry, which provides direction to school financial planning and monitoring boards, comprising checklists of indicators of excellent financial management, signs of a school being at risk financially (Wylie & King, 2004:7, 17). The Ministry of Education examines and writes to each school's audited financial statements and to the school where there is a possibility of financial loss. In this case, however, it is not the case in other countries like South Africa, which of course it appears to be a decent practice.

Tooley and Guthrie (2003:7) also asserted that the introduction in terms of "New Public Management" and the "New Public Financial Management" are interchangeable, which could move from an ethos of public sector administration to one of public sector management. The "New Public Management" brought about the following doctrinal elements:

- Devolution of financial resources to service providers;
- Performance requirements and measures that are explicit;
- Differentiation of inputs, outputs and results;
- Accountability, increased between service providers, there is competition and contracting.

In addition, Tooley and Guthrie (2003:8) stated that the following universal principles apply throughout the whole NZ public sector which consists of the central government departments and the educational sector:

- a precise definition of the goals for which managers are accountable, as well as the avoidance of several, competing goals; managers' discretion in resource allocation decisions;
- freedom for managers to make resource allocation decisions that enable the most efficient attainment of objectives;
- accountability through the imposition of incentives and sanctions to modify the behaviour of managers to ensure they meet established objectives rather than pursuing independent goals of their own;
- effective assessment of performance so that managers can be held accountable for their performance.

The management of school finances differs from one country to another, but the allocated funds are utilised and audited in accordance with the financial policies, acts, regulation and prescripts pertaining to the concerned countries. The laws and policies governing school finances in various countries were promulgated so that any form of embezzlement and misuse of school finances is avoided, although when things go wrong, it is because due to insufficient monitoring and control systems in place. Reviewing school finances at specific periods of time to ensure proper management should be adhered to in order to encourage and promote clean auditing.

2.12.2 Management of School Finances in the United Kingdom

School governors are members of the governing bodies In England, Wales and Ireland. The governing body is called the Board of Governors (BoG). As in South Africa, governors are not paid in states, but may be compensated for costs such as caring for dependants or relatives as well as travel expenses and have a budget for pay that has been delegated. In addition, in the United Kingdom (UK), under Section 50 of the Employment Rights Act of 1996, workers' rights are protected in the workplace and employers must allow anyone in their employment who acts as a governor appropriate time off their employ to carry out their governors' obligations as well as the employers who can choose whether this time off is paid or unpaid. The categories listed below are applicable according to this Act:

- Parent Governors: parents of school-aged children;
- Members of the school faculty who serve as governors;
- Governors of the Authority formerly known as LEA Governors: nominated by the Local Authority;
- Members of the local community (chosen by the rest of the governing body) serve as community governors. Governors of the Foundation, Partnership, and Sponsor: representatives of any sponsoring bodies.

The school governors' terms of office in the United Kingdom have been four years, which is renewable, unlike in South Africa where the term of office for members of SGBs is a period of three years. The period of four years would be ideal for school governors because it could give them enough time to plan and implement their policies. In England and Wales, governors and governing bodies are supported by organisations, websites and resources, for example, the National Governors' Association (NGA), Governors Wales, the School Governors' One-Stop Shop, the GovernorLine and GovernorNet.co.uk. The role of the BoGs in England is to handle school funds in a cost-effective, efficient manner for the benefit of the learners for the purpose in agreement with a financial memorandum released by the school by UK Department of Education (DE) or by the Board of Education and Library Services (ELB) (Gov.UK, 2010: 4). A school budget can be restricted, suspended or withheld by the Funding Authority, if the BoG is a failure or has failed to meet any criteria or condition related with public funding, or has not handled the budget share satisfactorily (Gov.UK, 2010:8). In England, Wales and Northern Ireland expenditure is subject to internal audit by the ELB (Gov.UK, 2010:4). The school's books, accounts, and other important records of the BoG of each school should be for the first-time inspection upon any ELB officer or person appointed by the Chief Executive or Chief Finance Officer may make a request; Controller at all reasonable times, and the Auditor General for Northern Ireland (C&AG) or a member of his staff at all reasonable times and the DE.

In some countries, like South Africa in Africa and England in Europe, auditing is done by independent auditors and government officials with the sole purpose of controlling and monitoring the allocated funds, but there is always a challenge from both sides, the school and the DoE on the management of school finances. There are thus similarities on how school finances are audited in some African and European countries. For the purpose of benchmarking, these similarities used as a means of comparing how the governors of the

three primary schools are managing their finances regarding auditing as per SASA, PFMA and other related regulations in South Africa.

Whitaker (2003:8), Bertrand and Ischinger (2012:22) and Wohlstetter and Briggs (1994:1-2) collectively viewed the role of principals in the domain of accountability, specifically the examination of how public funds are spent and the ability to create judgements on how to proceed as it is necessary to spend money. Principals serve on the organisational development group, which has budgetary responsibility. According to Dibete (2015:19), the Chicago School Reform Act of 1988 was enacted in an effort to improve education systems that were rigid, ineffectual, conflict-laden and indifferent to the local requirements of their schools, and the Kentucky Education Reform Act of 1990 (in the USA) was enacted to reform the state's education system, Education Reform Act of 1988 in the UK which was passed, all of this is aimed at decentralising education in order to strengthen the decision-making process of individual schools by transferring it to the school level, which is the case in some African and European countries.

2.12.3 The Management of the Allocated Funds for Schools in Ghana

According to the report, The Partnership for Transparency Fund (PTF) (2015:1) was established in 2015, as a way to guarantee universal primary education in Ghana in 2005, the government abolished school fees and introduced a system of capitation grants to assist schools through all instructional activities, including wages and administrative expenditures, are funded. However, the "in charge" administration continued so badly to manage and control the funds in a haphazard manner allotted, resulting in significant waste of public funds and poor educational outcomes" (Asar, 2011:1). Ghana experiences serious challenges in financial management like the implementation of policies, acts and regulation about the financial management of a school.

Action for Rural Education (ARE), is a non-profit organisation dedicated to improving rural education (ARE), that is a Ghanaian Civil Society Organisation (CSO), came to a successful rescue and decided to participate and engaged students, teachers, principals, parents and local education officials will observe the funding process at ten primary schools in Ghana's coastal region (PTF, 2015:1). The goal of the research was to reduce elicited buy-in from all stakeholders; and, finally, combat corruption and mismanagement with a special focus on the capitation grant and textbook distributions, to create a feeling of ownership among both parties in order for them to contribute to better education outcomes.

It is evident that the issue of corruption is a thorny one to most schools, and it can best be dealt with by a highly trained and well-established school board which its members been highly trained on the management of school funds.

PTAs and School Management Committees (SMCs) have been given formal duties in resource planning, managing, and monitoring (PTF 2015:1). Regrettably, it appears that many members of both PTAs and SMCs were unaware of their rights or responsibilities, were unable to carry them out (PTF 2015:1). It again sounds like the DoE in Ghana was lacking the capacity to train, control and monitors the allocations made available to schools. The problem of corruption escalated and was reported everywhere in schools as there was no implementation of the laws, policies and regulations. They ARE which aimed to eliminate opportunities for corruption by identifying the PTAs and SMCs, that already exist have been enhanced by offering support and training to committees and facilitating positive dialogue between all parties concerned in the capitation grant money (PTF 2015:2). Nonetheless, the issue of corruption would always be dealt with by all stakeholders like school principals, members of the PTAs and SMCs should be trained in their duties by the education department.

Ntsele (2014:45) states that in several African countries like Ghana, Rwanda, Senegal and Niger, the introduction of free primary education meant the abolition of school fees that were previously paid by parents and the expenditure funded by grants called the capitation grants. According to her, school councils were allowed to purchase school supplies, pay teacher training, and enhance facilities with these capitation funds. Firstly, members of school committees obtain training on the abilities they will need to carry out their managerial duties and secondly, grant funding consisting the receipt of a one-time lump-sum payment at the start of the year (Ntsele 2014:45). Some schools are allocated funds twice per year while there are those which receive a one-time lump-sum as per their respective countries, and both these ways are functional as long as there is proper monitoring and control in place. Training members of school committees in the skills necessary to manage school funds is what matters most before they can carry out their duties in order to have a clear understanding of what is expected of them.

2.12.4 The Role Governors in Managing School Finances in Kenya

In Kenya, the BoG is responsible for managing school finances, staff recruitment, discipline in maintenance, school performance improvement, compensation evaluation, quality

assurance, curriculum implementation, school development, obtaining funds for school projects and welfare (Onderi & Makori 2013:64).

Onderi and Makori (2013:64) maintain that PTAs and BoGs comprise an essential component of school governance and management structures. Their main roles involve management of school finances, quality assurance standards, soliciting funding for various educational projects, staffing, compensation reviews, and curriculum implementation, identifying evolution of the school projects, improvement of school performance, upkeep of the school environment, and upkeep of school discipline in the school and as well as looking after the school community's well-being (Onderi & Makori 2013:72). Though the roles of the PTAs and BoGs were spelt out, it remains on the modalities of being capable in the implementation process and fully understanding the policies, regulations and acts promulgated for the financial management of the school thereof.

The Constitution of Kenya (2010) establishes broad recommendations for the management of public resources and calls for the introduction of specific legislation to put them into practice, (Wango & Gatere 2013:1). However, the PFMA (Kenya), 2012 and the Strategy for Public Finance Management Reforms had to be passed and implemented to fast-track the drive towards Education for All as envisaged by the Republic of Kenya's Basic Education Act (Republic of Kenya, 2013). The implementation of the PFMA is a piece of legislation that was enacted and the Strategy for Public Finance Management Reforms did not go well as there were lots of fraud offences. Wango and Gatere (2013:3) defined fraud as an intentional deceit for personal advantage or to harm another person is a criminal offense as well as a civil law infringement. Further, fraud, deception, and loss of cash and debts is sometimes a serious problem and these issues are extremely important in the quality of standards such as financial management and they should be the focus of educational policy and reforms (DoE, 1996; Ministry of Education, Kenya, 2000). In Kenya, principals are the financial controllers' officers in charge of accounting in their educational institutions, and have to monitor the finances of their respective schools together with the head teachers, SMC and Board of Management (BoM) in accordance with the Constitution, the Penal Code, the Code of Regulations for Civil Servants and the Teachers Service Commission Act (Republic of Kenya, 1967, 2006, 2009, 2012). The SMCs has the powers and responsibility to determine how school finances should be utilised (Wango & Gatere 2013:7). The thorny issues facing most Kenyan school financial management are corruption, deception and loss of cash, and this seem to be the main challenges which

altogether need full control from, principals, SGBs, SMCs and BoGs in controlling school finances (Wango & Gatere, 2013:121).

This is the reason why Atieno and Simatwa (2012:1) stated that freshly appointed principals encounter a variety of issues, including amongst others, finance, personnel, student and curriculum management. Principals are responsible for the financial management of school, through adhering to legislative frameworks. In addition, Isa (2014:1) also noted that principals can establish a very good rapport with the PTAs, BoGs, Old Students Associations and non-governmental organisations for the management of school finances.

2.12.5 The Role of Governors in Managing School Finances in Lesotho

Motsamai (2011:1) stated that in Lesotho, as stated in Section 21 of the Education Act, 2010, the principal is the chief financial officer, and the governance and utilization of school funds is delegated to the management committee or school board for the control and use of school funds. Principals, unlike in South Africa, design and submit an annual budget and together with a financial statement to the board for approval. He further stated that principals are responsible for financial management and should show accountability and caution in the use of school funds (Motsamai, 2011:2). The SGBs are responsible for managing the budget which covers salaries, running costs, maintenance and equipment economically, efficiently and effectively (DoE, Lesotho).

2.12.6 Fee Abolition

Dibete (2015:34) stated that fee abolition is not a South African phenomenon; it is a worldwide phenomenon and is, in fact a global phenomenon. In addition, he asserted that the introduction of fee abolition which is an idea comparable to South Africa's "no-fee" policy that was introduced to other countries in African such as Ethiopia, Ghana, Kenya, Malawi and Mozambique. In addition, Dorleans (2009:32) stated that fee abolition was implemented in Ethiopia, Kenya and Malawi using a method termed as the "Big Bang". Fees were abolished in Ethiopia and Malawi in 1994, while Mozambique and Kenya were the first countries to adopt it in 2003, followed by Ghana in 2003 as the last country to introduce it in 2005. The introduction of the "no-fee" policy in South Africa as well as the "Bing Bang" approach in other African countries was aimed on the development of Africa on the sphere of education, and this development needed proper financial management

by members of SGBs guided by the rules and regulations for full implementation. The introduction of fee abolition gives principals an ample opportunity to uplift the standard of education and the development of the larger society through the availability of all the necessary resources.

Most African countries offer free education from kindergarten to tenth grade, and, these countries, like South Africa, allow parents to make voluntary contributions (Dorleans, 2009:33). However, Section 5 of SASA states that if a learner is required to attend class under the rules of Section 1 and that if a learner is not enrolled or fails to attend a school, the Head of Department has the authority to:

- (a) investigate the circumstances of the learner's absence from school;
- (b) take appropriate measures to remedy the situation; and
- (c) if such a remedy is not available, issue a written notice to the parent of the learner requiring compliance.

The departments of education in most African countries fund education and pass legislation to control and monitor school finances, and subsequently all the stakeholders in the education system will be involved by applying the acts and policies when carrying out their duties. It remains to be seen how the governors implement the acts, policies and regulations designed to control the flow of school funds.

2.13 CHAPTER SUMMARY

In conclusion, as Hansray (2007:45) noted, SASA mandates that the SGBs of each of public schools in general should create a school funds accountancy and administration in compliance with the directives of the HoDs. Therefore, all funds received by the school must pass via this account, which is managed by parents who serve on the SGBs, be educated and equipped with the required knowledge and abilities in performing their functions efficiently. Mokoena (2013:38) emphasised that according to Section 16 (2) of SASA, the school's governing body is in a position of trust. This suggests that parents entrust their children to someone else, a group of the SGB is in charge of looking after all of the school's assets and property, including finances and to make certain that the laws and policies are employed to serve the school's and learners' best interest. The SGBs have been given more powers since the dawn of a new democratic South Africa as a result of the promulgation of SASA. Yes, it is, consequently, SGBs have an obligation to

implement the policies when performing their duties as governors, like managing the school finances. South African education receives a lion's share in the country's budget. The government through the SASA and the Constitution of the RSA makes funds available at both the primary and secondary schools where schools have been classified from Quintile 1 to 5, that is from the poor to the poorest. In contrast, it was established that in countries like Brazil, Chile and the USA, local governments finance education from their own sources of revenue and have adopted inter-governmental grants to help even out spending inequalities. There is evidence in this study that most countries throughout the world are funding education from their national budget by first abolishing school fees. Though this is aimed to assist all learners, these countries face many challenges from members of school boards, SGBs and PTAs, who sometimes do not adhere to their policies and their actions ultimately resulting in corruption, embezzlement and misuse of school finances.

The following is the research design and technique are discussed in this chapter, with a special mention to methodology for qualitative research, which is why the research was carried out. Procedures for sampling, the investigation instruments, and the ethical issues that study volunteers face are discussed.

CHAPTER 3:

RESEARCH METHODOLOGY AND DESIGN

3.1 INTRODUCTION

The second chapter looked at the literature on the SGB's role in school management of finances and presented a theoretical framework that underpinning the study, highlighted the management of school finances as prescribed in various regulations and policies that pertain to duties of the SGBs. The focus of this study was on the gaps that exist in the acts and policies with regard to the management of school funds of the three primary schools selected for this study. The research design is the emphasis of Chapter 3, and provides details on the chosen research methodology, ways of data collecting, sampling, analysis of data collected and ethical considerations were all followed to respond to the research questions.

3.2 THE RESEARCH PARADIGM AND PHILOSOPHICAL ASSUMPTIONS

The selection of a topic and a paradigm is the first step in the design of a research design. Many specialists in the field of research, according to Mutero (2013:45), have defined the term paradigm. A paradigm, according to Bassey (1995), is a set of coherent concepts about the nature of the world and the functions of researchers that are shared by a group of researchers, influence their thinking patterns, and support their research actions. In addition, Mutero (2013:46) citing Mertens (2005) defined a paradigm as "a method of looking at the world... that it is made up of a set of philosophical assumptions that serve to guide and influence one's thinking and actions". A paradigm is just a set of rules worldwide, a set of beliefs, attitudes, and research procedures used to conduct research (University of Sheffield, 1986). Babbie and Mouton (2005, cited in Baloyi, 2015:79) defined the interpretive paradigm as a predisposition based on a set of assumptions, a thought framework, and a method of perceiving, thinking and acting that is linked to a specific reality. A paradigm, according to Mutero (2013:46), is "the way things are done." The interpretive paradigm's core goal is to comprehend the subjective realm of human experience in order to preserve the integrity of the system being looked into. In addition, Munguda (2003, cited in Mutero, 2013:46) emphasised that "reality is perceived as subjective and multiple under the interpretive paradigm, seen through the eyes of the participants within the context of their frame of reference," he said.

This financial management research at schools was largely based on a paradigm of interpretation. Kuhn (1962, 1970) as the underlying defines paradigm assumptions and

intellectual framework of a field of inquiry's research and development. In addition, Guba (1990) ascertained paradigm is a framework for understanding and studying the universe that is governed by "a set of views and attitudes about the world and how it should be understood and investigated". Mertens (1998:6-7) referred to a research paradigm as a manner of looking at the world, research paradigm. The following research paradigms were identified by Mertens (1998) as positivist, interpretive and emancipatory.

3.2.1 The Interpretive Paradigm

The paradigm framework comprised of philosophical assumptions like, ontology, epistemology and methodology (University of Sheffield, 1986). According to Hammersley (2012, referenced in Diamond, 2015:30) paradigms establish sets of rules, philosophical assumptions regarding what it means to be human understanding (epistemology), the truth (ontology) as well as values (axiology) that underpin human comprehension and rationality.

Diamond (2015:31) asserted that those opposed to positivism argue that knowledge and truth do not exist separately from the 'knowers'. According to Diamond (2015:31), people bring their own understanding to the phenomena of the world. Furthermore, Diamond (2015:31) stated that understanding the world and its various phenomena cannot be attributed to science and mathematical modelling alone. This emphasises that people's perceptions, cultural and social upbringing and experiences are important in the social construction of knowledge about the world. Two adults may attend the same community meeting, but at the end of a particular meeting, they may have different views of what actually transpired in the meeting. In addition, the two adults may value the importance of meetings differently. In all these instances, both judgements hold some truths. Diamond (2015:31) asserted that the important thing is for the researchers to understand their own role and values as contributing to the interpretation and ultimately to the knowledge that the research creates.

Guba and Lincoln (1994, cited in Diamond, 2015:32) stated that the study's main focus of the study is on how principals, teachers and parents look at the parent governor world, in this case their role in managing the finances at schools and their relationships with other relationships. This places this study under the interpretive paradigm which in accordance with Cohen et al., (2011 cited in Diamond (2015) has been described as a "model for comprehending and interpreting the world in terms of its actors". Under interpretivism, the truth is always subjective, while under positivism, it is objective. The interpretive paradigm's focus is on the interpretation and giving meanings to data gathered. Creswell

(2007, cited in Diamond, 2015:32) stated that “the researchers’ intent, then, is to make sense of (interpret) what other people think about the world”.

3.2.1.1 Ontological assumption

Wydeman (2002, cited in Mokoena, 2013:33) stated that the nature of being or existence is being questioned by ontology. According to them, Wydeman (2002:16) realized that there are several realities; people see reality or social process from various angles. He further stated that what is beneficial to one individual may not be beneficial to another person. Mokoena (2013:33) assumed that finance management finance implementation is viewed differently by the principals.

3.2.1.2 Epistemological assumption

Mokoena (2013:34) stated that epistemology is the nature of knowledge. Mokoena’s (2013:34) epistemological assumption is that knowledge can be gained by sharing of experiences and interacting with others.

3.2.1.3 Assumption of methodology

Accordingly, the theoretical assumption shows that the methodology for qualitative research to be utilised is suitable for my research and, more specifically, what I wanted to learn about. The researcher gathered trustworthy and credible information obtained from all participants in the study in agreement with the qualitative research strategy. The qualitative research design was in the shape of a case study as the research was carried out in the natural settings of all the research participants.

The researcher’s assumption is that effective management of finances and the understanding of all the financial policy could pave the way for quality teaching and learning.

3.3 RESEARCH DESIGN AND CASE STUDY

According to Scott (2012:107) and Ndou (2008:51), the research study's schema or strategy is referred to as the research design. They further stated that it is true a means by which the objectives or goals are achieved, and that the form or shape that the research design takes is influenced by paradigms or points of view about two important matters. The first viewpoint is ontology, which refers to objectively existing relationships, structures, mechanisms, events, occurring, and behaviours in the world which have an objective existence. The second viewpoint is epistemology, which refers to how the researcher or observer can know or come to understand one or all of the following research paradigms: positivism, postpositivism, and interpretivism. Gay, Mills and Airasian (2011:114) defined research design as a broad strategy or plan for conducting a research project with the explanation of the research based on research the study's structure and objectives of the study. De Bruin (2014:77) stated that the design of qualitative research is used to collect and analysis data. She further explained that qualitative research allows the researcher to comprehend occurrences in their immediate environment.

Ndou (2012: 65) stated that the general plan of the investigation is referred to as a research design, and considers it to be a method for answering research questions objectively, accurately and cost effectively. In addition, McMillan and Schumacher (2006, cited in Baloyi, 2015:79) define the research design as a strategy for choosing people, study settings, and data collection methods in order to gather relevant data to address the research question. Baloyi (2015:79) stated that the term "research design" refers to the process of clearly a way the research was carried out; summarises the techniques for carrying out the study consisting of when, from whom, and under what circumstances the data was collected; and to specify a strategy for obtaining empirical evidence that would be used to get answers to their questions. Baloyi (2015:79) regarded the research design's principal purpose as determining and developing methods and logistical arrangements for the carrying out of the specified research.

Mouton (2002:107) asserted that "a collection of guidelines and instructions to be followed in addressing the research" is what research design is. Therefore, the research design assists to maximise the validity of the eventual results, the researcher must anticipate the suitable study decisions It is essential for the researcher to follow the correct procedures in order to accomplish the intended goal of the research by complying with the correct

research methods and involving all the participants, in this study, like circuit managers, principals of the three selected primary schools, SGBs chairpersons, SGB treasurers, petty cash and finance officers.

According to Bassey (2012:155), a case study is a type of qualitative research that does not usually involve counting. Further, he asserted that a case study in education is an empirical investigation into interesting aspects of an educational activity, programme, institution, system or work of an individual, primarily in its natural context and within an ethic of respect for persons, in order to inform the judgements and decisions of practitioners or policy makers, or of theoreticians who are working to these ends. Mutero (2013:49) defined a case study is a piece of research that looks into a small number of cases, usually just one, in great detail. A case study's worth is determined by data's potential richness and the extent to which the researcher can give a sense of how the case works. I collected sufficient data in order to be able to investigate key aspects of the case.

Case study research involves several stages such as determining the research goal, posing research questions, formulating ethical criteria, gathering and storing data, producing and testing analytical statements, interpreting or explaining the analytical statements, and agreeing on the outcome and writing the case report (Bassey 2012:162). Mutero (2013:49) defined the case study is a type of research that looks into a small number of instances in great detail, usually just one, in considerable depth.

Gay et al. (2011:443-444) asserted that a case study is a qualitative study method wherein researchers focus on the basis of a unit of study known as a system with bounds, as an example, a single teacher, a classroom, or a whole school. The purpose of case study research is to:

- qualitative method of investigating a phenomenon;
- centred on a study, or a limited system;
- not a methodological decision, but a study selection; and a style of inquiry that is
- a style of inquiry that is all-encompassing.

Furthermore, Gay et al. (2011:445) stated that when a researcher wishes to answer a descriptive question, this method is appropriate, in questions like, 'what happened or a query question that has to be answered, as an example, what happened, and how or why did it happen?' Furthermore, if the researcher is interested, a case study is also an

appropriate research method in terms of research the research process. Case studies are a type of case study that is used to in defining the study's setting and the extent to which a certain hypothesis was tested; programme or innovation has been put in place.

Stake (1988:258) asserted that a case study is defined as a “examination of a bounded system, emphasising the system's unity and totally while focusing attention on the parts that are pertinent to the research subject at hand”. On the other hand, Yin (1984:23) stressed that a case study is an empirical in that:

- analyses a current event in its natural setting, when
- the distinctions between phenomenon and context are not always clear, and where do they exist?
- evidence is gathered from a variety of sources.

Interviews were employed to get information data from the individuals.

3.4 QUALITATIVE RESEARCH

The qualitative research method was used working in this research. Punch (2011:112-113) asserted that the research design is the foundation of any research project, and includes four main concepts, notably, strategy, conceptual framework, and the who or what question to be researched and a set of instruments and techniques for gathering and analysing empirical data.

According to Punch (2011:115), a qualitative investigation method is a multi-methodologies and research practices field that is complicated, evolving and contentious. As a result, qualitative research therefore is not a single thing, but rather an umbrella phrase that incorporates a wide range of approaches. Qualitative research is a type of research that focuses on the individual in terms of paradigms, multidimensional and pluralistic (Punch, 2011:115). The naturalistic nature of qualitative research is reflected in its design, since it prefers to examine people, things and events in their natural contexts (Punch, 2011:117). In line with Ndou and Mbunyuza de-Heer Menlah's (2015:154) description of qualitative approach, the researcher engaged with the participants by observing school financial documents such as deposit books, procurement processes and claim forms, where they were located, and probed their opinions, feelings and beliefs about the prevailing situation in the implementation of their schools' financial practices.

The researcher adopted qualitative research methodology to investigate the role of the SGBs in managing school finances since this subject need's interviews and engagement with the participants in order to uncover the facts. The researcher was involved in order to collaborate with the participants to the point of sharing perspectives. It is useful because it could highlight the political nature of education. The quantitative research methodology was not suitable for this study, as it focused on the populations or samples that represent populations, behaviour and other observable phenomena (Gall et al., 1996:30).

Designing qualitative research and gathering data strategies are useful, and they enabled me to explore what the SGBs were doing in their schools in terms of financial management at the school. The researcher wanted to find out how members of SGB implemented policies pertaining to the management of school funds with regard to the procurement, purchase and payment. Interviews and observation helped to ascertain what was actually happening in schools, especially with regard to how they implemented their financial policies.

Miles and Huberman (1994:6-7) provided the following elements of qualitative investigation:

- Qualitative research is conducted out by interacting with a “field” or a real-life setting for an extended period of time. These are often “regular” or ‘banal’ circumstance that mirror the day-to-day lives of individuals, groups, societies and organisations.
- The researcher’s job is to get a ‘holistic’ picture of the setting under investigation: its logic, arrangements, and explicit and implicit rules.
- The primary objective to explicate the methods in which people in specific environment grow to understand, account for, act on, and generally manage their daily lives.
- There are several ways to read these materials are possible, but some are more persuasive for theoretical reasons or on grounds of internal coherence.
- The researcher is essentially the most important person in the room ‘instrument’ in the research.
- The majority of analysis is done through the use of words.

An example is shown in Table 3.1 a summary of the advantages and disadvantages of qualitative investigation.

Table 3.1: The advantages and disadvantages of qualitative research

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Data preserve meaning and language used by participants. • Allows for in-depth analysis of specific situations and descriptions of complicated phenomena in local settings. • Cross-case comparisons are possible. • It can authentically explain the viewpoints of insiders. • It can identify contextual and situational factors. • It investigates dynamic processes allowing researchers to spot and record trends, sequence as well as change. • It is possible to develop well-grounded explanatory theories. 	<ul style="list-style-type: none"> • It is tough to apply findings to varied persons and situations. It can be time-consuming to test hypotheses and theories. • Administrators, programs and others might perceive qualitative research as less credible. • It takes a long time to collect and analyze data • In comparison to quantitative data analysis, qualitative outcomes are more susceptible to researcher biases, errors and eccentricities. • The methods employed in the qualitative research are important in the data collection strategies and ascertain the research results.

3.5 POPULATION AND SAMPLING PROCEDURES

In this study, purposeful sampling strategy was adopted in selecting the attendees from the large population. The participants have been chosen purposefully derived from the 42 primary schools in the Soutpansberg Cluster Circuit, Vhembe District, Limpopo Province. The three schools for primary learners were done on purpose selected from the 42 primary schools. I used purposeful sampling method because the samples were chosen for a specific purpose. I selected the three primary schools based on their peculiar characteristics, namely their historical backgrounds, information-rich schools and attributes that are necessary to this study.. This strategy was employed in order to give the project’s results more legitimacy (Gay et al., 2011:143). Purposeful sampling, according to Maree (2011:79), indicates that participants are chosen based on some distinguishing attribute that qualifies them as data bearers for the study.

According to McMillan and Schumacher (2005:319), purposeful sampling is “selecting information-rich examples for study in-depth.” It was believed that the participants recruited from the three primary schools would be well-versed in the phenomena under investigation, as well as educated and informative about it.

I used purposeful sampling, which is non-probability sampling strategy because the main focus of my research is on deliberate sampling and how the SGBs can implement their finance policies aimed towards enhancing education and learning at their schools. This

method was useful as the participants provided information as they were the governors and had been trained on financial management. Matthews and Ross (2010:167) asserted that purposeful sampling is an approach that is a non-probability-based sampling that is done on purpose. Therefore, this method is usually connected with small in-depth studies using research design that is based on the collection of qualitative data and centred on the exploitation and interpretation of experiences and perceptions. The participants indicated whether they were implementing the policies or not.

The number of participants included in a research sample is influenced by the qualitative researcher's time, money, participant availability, participant interest and other factors (Gay et al., 2011:143).

As this study took a qualitative approach, the sample size was kept small and each of the three schools was represented by five participants. Gay et al. (2011:143) stated that there are 'no hard-and-fast standards' that define a 'proper' number of participants and that qualitative study can be conducted with as few as one participant or as many as 60 or 70 persons from diverse contexts. Fifteen participants drawn from the three selected primary schools of the Soutpansberg Cluster Circuit, in the Vhembe District were interviewed. The researcher chose primary schools because they have three phases where funds are spent: foundation phase, intermediate phase and senior phase as opposed to secondary schools that have two phases: senior and further education and training phases. This was significant because the budgetary process requires the SGB and principal to cater for these phases when they budget.

3.6 RESEARCH COLLECTION METHODS

Cohen, Manion and Morrison (2003:44-45) defined methods as a variety of methods used in educational research to collect data that will be utilised to make inferences and interpretations, and for the purpose of explanation and prediction. Traditionally, according to Briggs, Coleman and Morrison (2012:117) method is a word that describes a process which relates to those strategies and procedures employed in the data-gathering process. Briggs et al. (2012:117) indicated that the fourth level of the design of research refers to the instruments and strategies gathering, analysing and interpreting data in education research. The qualitative technique used in interviews was used in this investigation. This technique was employed in the study as it was applicable to the qualitative research methodology.

Thenga (2012:55) stated that in qualitative research, the interview is the most used data collection method. She further stated that it is a useful technique to evaluate people's perceptions, interpretations, and definitions of circumstances, as well as their reality construction. Ndlela (2011:39) stated that an interview is defined as any face-to-face conversation between two or more people with a specific goal in mind. Thenga (2012:55) maintained that an interview is also a useful tool for comprehending others. In addition, Maree (2011:87) asserted that an interview is a two-way dialogue in which the interviewer asks questions of the participants in order to gather data and to learn about their ideas, beliefs, perspectives, opinions and behaviour of those taking part. Maree further stated that qualitative interviews are intended to achieve detailed descriptive information that would assist the researcher in comprehending the participants' construction of knowledge and social reality.

Neuman (2009:126) pointed out the major advantages of using interview approach as being giving the researcher and participant a chance to get to know one another and for the participants to clear up any misunderstandings about the subject being examined. However, Neuman (2009:127) argued that the disadvantage of using interviews is that the participants may become intimidated and fail to respond to the questions. I conducted interviews in this study in order to get an understanding and knowledge from the participants on how school funds were managed. The researcher allowed the participants to respond in the language of their choice in order to get full information that was vital to this study.

Interviews are an important part of the job classified into planned or unstructured and semi-structured interviews. The researcher used semi-structured interviews to confirm data gleaned from other sources and what is needed for the participant to respond to a set of pre-set questions (Maree, 2011:87). In addition, it allows probing and clarification of answers. Thenga (2012: 56) stated that semi-structured interviews are primarily employed in qualitative research and that they allow for the asking of extra questions, even ones that were not anticipated as the conversation progresses and more topic arise.

A face-to-face interview is the type of an interview where the individual interviewer interviews an individual research subject (Briggs et al., 2012:254). Face-to-face interviews were performed to gather data from the participants. The researcher used this type of interview because it allowed him to look for visual clues and body language that could

imply satisfaction or dissatisfaction, thus providing the interviewer instructions on how to proceed with the interview. Face-to-face interviews are important because they encourage rapport and improves the quality of the interview (Briggs et al., 2012:254). In addition, Ndlela (2011: 39) stated that in an interview, data is required during an interview by the interviewer and the responder interacting face-to-face or over the phone. Open-ended interviews were also utilised to gather data from the respondents in this study.

The researcher asked participants the same questions and asked additional questions where needed (Gay et al., 2006:426). When using these types of interviews, the researcher looked into the participants' perspectives, thoughts, beliefs and attitudes on a variety of topics, that is, strategies that can be employed by the SGBs to manage school finances. The study lasted for a year and half as a result to explore the line of inquiry which was to guarantee that it is directly related to the phenomenon being examined, and to ensure consistency in research (Maree, 2011:87). To be successful in conducting the interviews, the following factors proposed by Maree (2011:88) were considered:

- Getting the best qualified person to provide with the information required.
- Clearly stating it to the participants in terms of what the aim of the interview as well as the data is desired.
- The goal was to gather information that is both rich and descriptive phenomenon being studied as well as to saturate the data collected.
- My questioning strategy was vitally important, avoiding the 'yes' or 'no' answers. My questions were clear and neutral.
- The types of questions asked were important and ranged from experience and behaviour questions.
- The researcher was a good listener and did not dominate the interview.

The researcher also pilot-tested the questions with a group of respondents to see if the research questions made sense. During the interview, each participant was given enough time to give their views on issues pertaining to the research question. The participants were requested to feel free in providing data because, as Newby (2010:140-141) stated, data is neutral; it just sits there waiting to be discovered and waiting for its 'messages' (informational content) to be extracted. The researcher was to identify the right data that provided the necessary message. As proposed by Gay et al. (2006:425), data was collected by taking notes and audio-recording the interviews after permission was granted.

The researcher was able to collect data from the treasurers, principals, petty cash officers, finance officers and deputy-chairpersons of the SGBs who explained how the three primary schools managed their school finances and their roles in school financial matters.

3.7 APPROACH TO DATA ANALYSIS

Data analysis, according to Cohen, Manion and Morrison (2007:461), is organising, accounting for, and explaining data: in other words, interpreting data based on participants' perceptions of the event, noticing patterns, themes, categories and regularities. In addition, Maree (2011:99) stated that qualitative data analysis is a continuous and iterative process, suggesting that data collection, processing, analysis and reporting are linked, and not just a series of phases. The researcher organised, transcribed and analysed data according to the participants' roles on their SGBs.

Data must be interpreted to find meanings, and the researcher could probe for more information if a question was inadequately addressed. All the 15 participants were code-named for identification, which was important when grouping data collected from the participants because the responses of similar questions were grouped together for data analysis. The three primary schools are all under the Soutpansberg West Circuit and Vhembe West District, Limpopo Province. The researcher checked what was important and wrote explanatory notes from data collected based on the various questions asked. The process of checking data was repeated up to the last question of the study in order to generate valid and reliable research findings.

3.8 STATEMENT OF ETHICS

Punch (2011:50) identified the most important ethical concerns in social research as data harm, consent, deceit, privacy and secrecy are all issues that need to be addressed. Miles and Huberman (1994, cited in Punch, 2011:50) indicated that there a number of ethical difficulties that need attention to be addressed before, during and after qualitative studies, while many of them also apply to quantitative studies. The ethical dilemmas identified by Miles and Huberman that are key and relevant to this study are summed up as follows:

Firstly, I considered difficulties can arise early in a project such as the study's worthiness of the project to the client and my career, skills to conduct a high-quality study, participants' consent to participate freely and whether there were benefits or costs of the participants.

Secondly, Miles and Huberman (1994:290) asserted that there are issues to be considered as well as the project progresses, such as harm and risk. In order to obtain relevant data, there should be an honest and trusting relationship between the researcher and participants in order to get relevant data. However, in this study, privacy, secrecy and anonymity must be protected in accordance with the Ethic Code.

Lastly, I considered issues that arose later on, or after, the project, which are the integrity and quality of research. This research was carried out with care, consideration and accuracy to ensure credibility and trustworthiness. It is important that data collected should be kept safe so that findings can be used appropriately. In addition, Ndlela (2011:57) indicated the following actions that must be taken in order to comply with ethical considerations:

- Permission to perform the study from the university (Appendix A);
- Permission to include their schools in the study was received from the District Senior Manager and the school managers to involve their schools in the study (Appendix C);
- To be included in the study, all participants signed letters of agreement to involve them in the study. Participants were informed in these letters that they might withdraw from study at any moment (Appendix E); and
- The participants provided the researcher permission to record the responses (Appendix E).

However, Fouka and Mantzorou (2011:4) and Briggs et al. (2012:99-100) stated that the ethical agreement emphasizes free and informed consent, the right to withdraw from research, and protection from bodily and mental injury, as well as suffering and death. The empirical research I conducted required consideration of ethics since it causes problems because it involved obtaining information from people and about people.

3.8.1 Informed Consent

Johnson and Christensen (2004:105) indicated that informed consent means that a person is competent and legally free to decide whether or not to participate in the study after being given all relevant information. In this way, participants were informed that they had the right to withdraw from the study at any time, which complied with the “freedom to withdraw” principle. Makrweide (2012:41) stated that informed consent should be gathered

information from all levels of government and those who will be affected by the research. This is a procedure to guarantee that all the impacted parties understand what it means to engage in the study so that they may make an informed decision about whether or not to participate (Bless, Higson-Smith & Kagee 2006:142; Gay et al., 2011:21; Makrwele 2012:41).

Fouka and Mantzorou (2011:4), Ruane (2005:19) and Cohen et al. (2009:52) stated that the fundamental ethical issue in doing research is informed consent and self-determination is used to encompass the rights of autonomous individuals.

Moreover, they stated that each participant should then be required to sign an informed consent form, which is a sign that they understand what has been explained to them. I made it a point that volunteers/participants were given the option of participating or not participating because of peer pressure to volunteer, or not declining to engage in order not to anger the researcher. Since only adults participated in this study, the consent papers were requested to be signed by school principals, the SGB chairpersons, treasurers, finance and petty cash officers (Appendix E).

I sought permission from the LPED, Vhembe District, in Limpopo Province (Appendix C) to carry out my investigation in the three selected primary schools. To conduct this investigation, you must have ethical clearance from the Research Ethics Committee of UNISA (Appendix A).

3.8.2 Anonymity and Confidentiality

Fouka and Mantzorou (2011:5) asserted that the rights to beneficence, respect for dignity and faithfulness are all intertwined with the question of confidentiality and anonymity. In this case, I maintained confidentiality in order to protect the author's identity of the participants. The participants were at free to give and withhold as much information as they wished from the researcher.

Johnson and Christensen (2004:112) stressed that participants in the study have the right to anonymity, as well as the confidentiality of both the participants and the data must be respected. Anonymity and confidentiality are the two ways in which researchers protect participants. By definition, anonymity ensures the participant's identities and confidentiality of the information they gave were protected, despite the fact that it is known to the researcher or study team, it is not made public. According to Bless and Higson-Smith

(1995:103), participants must be told that the information they provide will be treated with confidentiality, that data will only be utilized for the research's stated purpose, and that no other person, and that no other individual will have access to interview data. Furthermore, if the participants are assured of all these conditions, they would feel free to provide accurate and detailed information.

Bless, Higson-Smith and Kagee (2006:143) argued further that most research has an ethical necessity for confidentiality and participants' information, particularly sensitive and personal information should be protected from anyone other than the researcher.

In terms of the principle of anonymity, the researchers should not tell key management personnel in a participants' points of view were analysed, whilst working on a project, even if the top staff, as gatekeepers to the institution, believe it would be beneficial to the school's management. To do so, would be to breach ethical agreements with participants to preserve their anonymity and protect them from potential harm. I did not disclose the names of the participants, and in the same manner, pseudonyms were used for the selected three primary schools.

3.8.3 Respect for Privacy

Ruane (2005:22) stated that the ability to regulate when and under what conditions others have access to information about us is referred to as the right to privacy. Furthermore, he indicated that the researcher must consider three main privacy difficulties while working with a subject's right to privacy: the sensitivity of the material being solicited; the location or setting of the research; and the disclosure of a study's conclusions. Bless and Higson-Smith (1995:102) asserted that adults and, in the case of children, their parents or guardians, must give direct agreement for participation under the right to privacy. Moreover, Bless and Higson-Smith (1995:102) indicated that this permission must be informed, in the sense that it must be given voluntarily, the individual who took part must be aware of positive and negative sides of engagement, as well as the implications.

When embarking on a project, I respected the privacy of the participants in this investigation explaining to all those who took part. I promised all the participants that I would not divulge any information to any individual, including senior staff and members of the SMT, in order to safeguard those who took part from any potential harm that may occur due to taking part in the study, and ensure that they would provide honest and accurate

information. I also explained to the participants how they and the larger society would benefit from this research.

3.8.4 Securing Data

I considered the deontological (human rights) stance to research ethics as to the collection and storage of data from research participants. In Britain, for instance, legal standards must be followed by researchers as set down by the Data Protection Act (1998), which governs the storage and use of personal data, while in South Africa rights of research participants should be protected first by informing them that their personal data was going to be recorded and stored securely during and after the end of the research project, to what uses it was being put and to whom it might be made available (Briggs et al., 2012:95, 98). I assumed my responsibility as the researcher to secure data collected from all research participants.

3.8.5 Honesty

Walliman (2011:43) asserted that honesty is required not just for open, transparent communication, but also for the development of confidence and credibility in the study findings. Furthermore, he that stated as honesty is a fundamental principle of ethically sound research, any deception or use of hidden methods should be avoided.

I was honest with the participants by not divulging any information to other people who were not part of this research project, and the same was used to the information gathered from the participants themselves in the sense that it was not shared with other participants. In this respect, Ndou (2012:86) stated that the researcher should report the results based on the information gathered with no data interpretation that is purposefully subjective and biased to exist done. Furthermore, he asserted that in no situation should the researcher fabricate data in order to support a certain point of view. I reported without misrepresenting the findings in a complete and honest manner what was done, or purposefully mislead anybody about the nature of the situation (Lekalakala, 2006:69-70).

3.9 TRUSTWORTHINESS

The qualitative research results should be credible, accurate and correct so that even if a researcher repeats the study, the research results should be similar and believable. Lincoln and Guba (2011:1) posited that trustworthiness of a study is important and involves

credibility, transferability, dependability and confirmability. They used the above-stated terms to replace 'validity' which in most cases is linked to the quantitative research study.

3.9.1 Credibility

Credibility underscores the fact that results of high quality are credible or plausible from the participants' point of view (Lincoln & Guba 2011:1). This was done because the fundamental goal of qualitative research was to explain or describe a phenomenon under investigation derived from participants' eyes. Letshwene (2014:61) stated that the concept 'validity' refers to 'credibility'. Therefore, qualitative research findings should be put in place to cement the confidence in the 'truth' in the conclusions (Lincoln & Guba 2011:1). The quality of the data gathered, rather than the quantity of data gathered, is critical within the qualitative research. To generate rich and valid findings, the researcher was involved in the empirical study for six months.

3.9.2 Transferability

According to Lincoln and Guba (2011:1), the results or findings of the research when using qualitative research methodology should be applicable in other contexts as they would be true and correct. Singh (2013, cited in Letshwene, 2014:62) argued that transferability is the degree to which the results of qualitative research can be generalised or transferable to different contexts or settings. The researcher described the research context and the assumptions that were at the heart of the project in my findings. This makes it possible for other people to participate to make decisions on the transferability of that data.

3.9.3 Dependability

According to them, Lincoln and Guba (2011:1), the term dependability relates to a person's capacity to rely on demonstrating that the findings are consistent and repeatable. The outcomes should be accurate in the sense that even if new participants are requested to participate, the results should always be similar. If it happens that there are differences in research results, then it would indicate that the study was conducted correctly and as a scientist, the researcher had to take into consideration the ever-changing context within which the research is conducted (Lincoln & Guba, 2011:1).

3.9.4 Confirmability

Confirmability refers to the degree of neutrality or the amount to which respondents shape a study's conclusions rather than researcher bias, incentive, or interest (Lincoln & Guba, 1985:290). It also refers to the degree to which the results could be confirmed or corroborated by others. Steps were followed to confirm that the research findings emanated from the participants. The researcher continuously checked whether collected data supported the research findings. This was possible because I remained neutral and impartial when capturing data. The researcher checked any bias or distortion of information that could emerge during the entire period of the study. This also gave me an opportunity to provide an audit trail about data collected, how data was analysed, and which data provided the final research results.

3.10 CHAPTER SUMMARY

The chapter was the subject of this chapter, paradigm of research and philosophies of research in the qualitative research approach, which is suitable for this investigation into the financial management of schools. The methods of data collection that were utilized interviews, for example, and observation, semi-structured interrogations and interviews with focus groups were conducted. It was also explained how the information gathered was used, analysed and transcribed. The use of purposeful sampling was also highlighted as it was necessary to choose schools that were rich in information. The ethical principles upheld during data collection were described. In addition, the researcher also explained how the three primary schools were sampled based on the population of 42 schools for primary learners.

This study included discussion of aspects related to the following: credibility, transferability, dependability and confirmability. The following chapter concentrates on the information collected, as well as analysis and interpretation of the information collected.

CHAPTER 4:

DATA PRESENTATION AND ANALYSIS

4.1 INTRODUCTION

The goal of conducting this study was to investigate the roles of members of SGBs in the management of school funds at their respective schools. Chapter 3 focused on the research methodology, research design and data collection methods processes.

Chapter 4 would present and analyse data collected from the three selected primary schools in the Soutpansberg West Circuit, Vhembe West District, Limpopo Province. Participants in this study included school principals, SGBs' chairpersons, SGBs' treasurers, SGBs' secretaries, finance officers and petty cash officers who were questioned on their roles in the management of school funds. Data was collected through interviews and going through finance documents such as deposit books, claim forms, monthly statements and procurement registers. Fifteen participants were interviewed at schools and homes. Interviews conducted at school were carried out in a manner that did not disrupt school activities as per the directive of the DoE, in the Vhembe West District.

The interviews with the SGBs members, who were not available during the day due to work commitments, were conducted at their respective homes as per their suggestions to the researcher.

Two languages, namely English and Tshivenda, were used during the interviews to cater for all members of the SGBs so that they feel free and comfortable in responding to all the questions. Ten participants responded to all the questions in Tshivenda, their home language, while the other five were done in English. Those who opted for English were two school principals, one secretary and two finance officers while others preferred Tshivenda. Since I am a Tshivenda native speaker, I complied with this request to maximise respondents' participation. I transcribed and translated the interviews conducted in Tshivenda into English.

Altogether, 15 participants from three primary schools participated in the study, with eight participants interviewed at schools while seven were interviewed at their homes. Interviews at schools were conducted during breaks and free periods as some teachers could not stay behind after school hours because they did not live in that locality. This was done in

line with the guidelines of the LPED that external activities like research should not be conducted in a manner that would disrupt normal running of the school. For the participants working at school, it was not possible for them to remain at school after working hours, as classrooms had to be locked. The participants who were interviewed at their homes cited work commitments as the main reason and agreed that the interviews could be conducted after 17:00 or even during the weekends.

Beside interviews, relevant financial documentation was requested, perused and analysed. Data collected from participants were grouped in accordance with the research questions. The perusal of the financial documentation was vital for determining how deposits, withdrawals, payments, procurement, accountability, policy framework, handling of finances, the role of an auditor, and the roles and responsibilities of SGB members on a daily basis. I collected data by using a tablet audio recorder and a laptop as a backup. The financial documents were requested from the finance officers in order to check how the finances of the schools were managed.

Schools were categorised as School A, School B and School C for the research study in line with ethical considerations meant to protect their identities. At the same time, all who took part were coded as Chairperson of School A, B and C, treasurer of School A, B and C, Principal of School A, B and C, Finance Officer of School A, B and C, and Petty Cash Officer of School A, B and C respectively.

4.2 LOCATION OF RESEARCH SITES

The three primary schools are located in rural areas, classified under Quintile 3, which means that they received the NNSSF, and as such, they were not allowed to charge any mandatory fees as they were no-fee schools. These primary schools, by virtue of falling under Quintile 3, were automatically granted Section 21 status (DoE 2006) like most schools in Limpopo. This status implied that they were self-managing schools, which had the powers to improve and maintain their property themselves.

4.3 ANALYSIS OF DATA COLLECTED BY THE RESEARCHER

All the LPED prescripts for the management of school funds (2006, 2009, 2011, 2014 & 2018) stated that SGBs must prepare their budgets yearly, which would include the estimated income and expenditure for the following financial year. Section 4 of the LPED (2014) prescripts on the management of school finances (2014) states that SGBs must

make presentation of the budget to a general meeting for consideration and approval by a majority of parents. Parents should be invited a month in advance during the fourth quarter of the school year for the meeting meant for the presentation of the budget. Therefore, the approved budget and the name of the auditor approved by the SGB, must be submitted to the head of the LPED by 31 January and the district manager on or before the 30 June of each year (LPED, 2014:18-19). The audited financial statements should be presented to parents during parents' meeting not later than 30 March of the following year. Schools should adhere to these deadlines because it is the responsibility of the LPED to make available, final allocations to schools by the 30 April of each calendar year (LPED, 2014:19). A copy of the audited statement should be handed to the district manager on or before 30 June of each year. The SGB is required to observe the prescripts and other departmental directives pertaining to the management of school finances when executing its duties.

4.4.1 Chairpersons' views on Financial Reporting

On how parents were reported about the school finances, participants had the following to say:

Chairperson of School A:

We meet twice per year in order to report about the school funds. Our first reporting meeting takes place during first week of the second term, and parents are informed about the allocation received for norms and standards, and to align the allocation with the approved budget. The second reporting meeting takes during the last quarter of school calendar year, and parents are informed on how the funds were used during the year and again the budget of the following financial year is read out. During this meeting, parents are requested to make inputs for the budget for the following financial year. In addition, the budget for the following financial year will be approved during this meeting.

Chairperson of School B:

We usually report to parents on financial status every quarter. The SGB will report about school finances quarterly, but during the last quarter, the report on school finances will go together with the report of the prepared budget for the following financial year. Parents will make inputs and approve the budget.

Chairperson of School C:

We report once per year. We usually report during the last quarter when issuing the final report cards of learners to parents. We also give parents a chance to ask questions as per the budget presented and make inputs in relation on our reporting about school finances.

It is evident from the responses of the chairpersons of School A, School B and School C that reporting to parents about school finances was not done the same way, specifically on the number of reporting times per year. School A reported twice per year, during the second term and fourth term, whereas school B reported quarterly throughout the school financial year and school C reported once during the last quarter. The three schools drew up their budgets for the next financial in accordance with the departmental rules as per the prescripts of the LPED management of school finances. The three schools practised participative decision-making, because all stakeholders were involved in drafting the budget. This was also evident when the budget was presented to parents where they allowed them to make inputs before approval.

4.4.2 Principals' Views on Financial Reporting

Principals of the three schools expressed the following views on how they conducted financial reporting.

Principal of School A:

We meet annually during the last quarter of the year where we do our reporting on how school funds were used during the course of the year, and again, present our budget for the following financial year to parents. During this meeting parents make their inputs and approve the budget.

Principal of School B:

We report to parents about school finances during the last quarter of school calendar year. We report about expenditure to parents for the year. We also present the budget for the following financial year during this meeting. We will allow parents to make inputs so that this budget can be approved on the same day.

Principal of School C:

We usually meet yearly in accordance with the prescripts of the Limpopo education department. The finance committee meets monthly to reconcile the income and expenditure which will help to prepare the report about school finances at the end of the year with parents.

Principals of school A, B and C responded the same way with regard to reporting about school finances to parents, indicating all that they usually met during the fourth quarter of the school calendar year. It was shown by all principals that involving all stakeholders in the drafting of the budget properly would ease tensions that might crop up when implementing it. The notion of involving all the stakeholders was done to build confidence in them and to make them feel that they were being recognised, valued, key to proper management of school funds and functioning of the school.

4.4.3 The Roles and Responsibilities of the SGB Members

According to the LPED (2014) prescripts for the management of school fund, the SGB is the Accounting Authority, and as such, it has the obligations to manage school finances properly.

In addition to the above, the LPED (2014) prescript also asserted that the school principal is the accounting officer who plays a leading role in monitoring how school finances should be utilised by always adhering to the finance policy developed by the SGB. The school principal should also implement the decisions taken by the SGB, through supervising and monitoring the work of the finance officer, ensuring that proper financial records are kept, by monitoring and controlling the income and expenditure.

As per, the above functions, a question was asked to ascertain how members of the SGBs carried out their roles and responsibilities with regard to school finances in their respective schools. The responses of SGB chairpersons were as follows:

Chairperson of School A:

We report to parents about school finances.

Chairperson of School B:

I do not attend some meetings due to work commitments. I think most of the things are done by the principal.

Chairperson of School C:

Our main role as members of SGB is to control school funds allocated to the school for norms and standards. We also engage ourselves in raising school funds. We also prepare the annual budget.

As can be seen from the above excerpts, the views of the chairperson of Schools A, B and C differed as per their roles and responsibilities entailed with regard to school finances as members of SGBs.

The chairperson of School A indicated that they usually reported to parents about school finances, while of School B stated his failure to attend most of the meetings due to work commitments. Lastly, the chairperson of School C indicated that their role as members of SGB was to control the allocated funds for the norms and standards, raise school funds and prepare the annual budget.

It would seem that the chairperson of Schools A and C were doing enough to improve the school as per the departmental rules. However, the chairperson of School B disclosed that he did not attend some meetings due to work commitments and this had been the case since the election of the SGB members; he also indicated that most of the things were done by the principal. If the chairperson does not honour his duties as stipulated in the South African Schools Act 84 of 1996 and LPED new prescripts on the management of school funds, this could have negative impact on the functioning and development of the school. The same with the chairperson of School B who also did not attend most of the meetings organised by the SGB, while substantively holding the position as stipulated by SASA (1996).

4.4.4 The Finance Committees of the SGBs

The LPED prescript (2014) for the management of school funds states that the finance committee must be established from members of SGB. It stipulates that the finance committee may have up to nine members with members from the parent component in the majority. It clarifies that proposals made by the finance committee must be approved by the SGB.

Moreover, a school have a well-governed and managed financial system in place, with built-in checks and balances in all schools (LPED, 2014:9). The prescript further states that the best way is to delegate responsibility for various tasks by making sure that there are no gaps in various areas, which need responsibility. Thus, different people would be responsible for different tasks in order to create a “separation of powers”. The principle of the “separation of powers” is meant to ensure that tasks are delegated to different people or groups of people wherein each person or group takes responsibility for a specific task. The system of the “separation of powers” should ensure that there is transparency and accountability. The system aimed to avoid a situation where an individual can simultaneously authorise and make payment without being controlled as it had led to fraud and cheating in the past. The finance committee serves a range of “high-level” functions of the school.

On the question of how the finance committee operate, the responses are as follows:

Treasurer of School A:

Our finance committee consists of seven members as follows: finance officer, principal, treasurer, SGB chairperson, one teacher and two co-opted members. Our meetings of the finance committee are always chaired by the treasurer. We report everything deliberated during our finance committee meetings to the SGB. Our finance policy is always drawn by the principal and ours is to adhere and implement it.

Treasurer of School B:

The finance committee consists of the following five members: principal, treasurer, SGB chairperson, finance officer and petty cash officer. The treasurer chairs our monthly finance committee meetings. We draw the finance policy together as members of the finance committee.

Treasurer of School C:

The treasurer chairs our finance committee meetings. Our finance committee consists of the principal, secretary, chairperson of SGB, deputy chairperson of SGB and treasurer.

Finance officer of School A:

Our finance committee meetings are chaired by our treasurer. Our finance committee has seven members: finance officer, treasurer, SGB chairperson, principal, one educator and two co-opted members. Members of the finance committee must draw together the finance policy to be implemented when procuring and making payments.

Finance officer of School B:

The treasurer chairs all our monthly meetings of the finance committee. Our finance committee consists of five members, namely: principal, treasurer, chairperson of SGB, finance officer and petty cash officer. The finance policy is drawn by all members of the finance committee.

Finance officer of School C:

Our finance committee consists of the finance officer, school principal, treasurer and the SGB chairperson. All our meetings are chaired by the treasurer.

Most of the responses from the finance officers and treasurers were similar in many respects. In all the schools, the treasurers chair all the meetings organised by the finance committee. School A had seven finance committee members, Schools B and C each had five members. The statutory requirement of the departmental rules indicated that the finance committee should consist of members not exceeding nine. The treasurer of school A revealed the total number of finance committee members were seven, while for schools B and C they were five each. School A partially fulfilled the statutory requirement of having seven members on the finance committee because two of its members were co-opted from the parent component. School B included the principal, treasurer, SGB chairperson, petty cash officer and finance officer, whereas School C had the principal, treasurer, secretary, SGB chairperson and the deputy chairperson on their finance committees. The finance committee of Schools B and C differed because at School B there was a petty cash-officer, who is not supposed to be included in the finance committee whereas in School C there was an inclusion of the deputy chairperson, who is also not supposed to be included in the finance committee as per the prescripts of the LPED (2018:9). According to the LPED (2011:13) prescripts, the finance committee consists of the school principal, chairperson of the SGB, the treasurer, finance officer and other members from parent component, and in total, the number of finance committee members should not exceed nine and that the

parent component should be in the majority. From the information provided, it emerged that one school had a reasonable number of at least 7 and the remaining two schools had 5 members each in the finance committee adhering to the statutory requirement of the education system. The composition of members of the first school with 7 members was good enough in accommodating more parents than the two schools with 5 members far behind the stipulated composition of the finance committee. The high number of members of the finance committee could mean maximum parental involvement than the two schools with the least number of finance committee members.

4.4.5 The National Norms and Standards for School Funding Policy of 1998

The NNSSF is a legal framework aimed to encourage and facilitate the provision of basic education to all the learners in the RSA by means of financing and making the necessary resources available to all public schools. Another aim of this policy is to provide free and quality EFA, as enshrined in Chapter 2 of the Constitution of the RSA, Act 108 of 1996. The introduction of NNSSF was meant to ensure consistency and equitable allocation of funding to schools in all the nine provinces of the country.

On the question of whether they had knowledge of acts and policies pertaining to the management of school finances, the participants responded as follows:

Chairperson of School A:

I do not know these acts and policies which direct us on how school finances should be utilised.

Chairperson of School B:

I do not know them, maybe the principal knows them.

Chairperson of School C:

I am not aware of the acts. We usually relied on receipts and claim forms which service providers sign after rendering services.

All the chairpersons of School A, B and C indicated that they are unaware about the acts and policies that guided them in performing their duties as members of the SGBs. The

chairperson of School B stated that maybe the principal knew about these acts and policies, while the chairperson of School C indicated that they relied on their receipts and claim forms in managing school finances.

Knowledge of certain acts and policies in the management of a school is a necessity because every decision taken in the use of school finances had legal implications. A lack of knowledge of these policies can also lead to financial mismanagement, embezzlement and misappropriation of school funds.

Principal of School A:

We are using the Revised Prescripts for the LPED for the management of school funds and the school finance committee policy. These are the two documents we depend on when purchasing, making payments, drawing a budget and monitoring school funds.

Principal of School B:

We use the SASA 84 of 1996, school policy and the PFMA 1 of 1998 for the management of school finances when purchasing, making payments, drawing a budget and monitoring school funds.

Principal of School C:

We use PFMA, SASA 84 of 1996 and the prescripts for the national norms and standards for school funding in education.

The principals of Schools A, B and C indicated their knowledge of some acts and policies pertaining to how school funds should be managed to the best interest of their schools. They were able to mention some of these acts and policies like the PFMA No.1 of 1999, the SASA No. 84 of 1996 and the prescripts of the management of school funds of the LPED. The principal of School A could not mention most of the policies and acts that could be implemented, and mentioned only the revised prescripts of the LPED. Principals of schools B and C were able to mention most of the acts and policies applicable, like the SASA, PFMA No. 1 of 1999, the prescripts on how school funds should be utilised by the LPED and their school policies. The knowledge of the acts and policies by principals would

ease challenges encountered by other members of the SGB. It also emerged from the interviews that the chairpersons were not knowledgeable about these acts and policies used in financial management.

4.4.6 Training of the SGB Members in Financial Matters

A question was asked to ascertain whether members of the SGBs were trained before assuming their new role in financial management, and participants responded as follows:

Chairperson of School A:

We were not trained. We just started working without any training to date.

Chairperson of School B:

There was no training of any sort as we just started with our school activities.

Chairperson of School C:

We were workshopped for a day by the circuit office.

Both the chairpersons of School A and B stated that no formal training was ever conducted before assuming their role as members of SGBs. Nonetheless, the chairperson of School C stated that there was training organised by the circuit office after they were elected on to the SGB.

For purpose of good governance and efficiency, it is counterproductive and unfair not to train members of the SGBs as this could cause conflict in the decisions that they take, which may have administrative and financial implications. Responding to the same question posed to the chairpersons of SGBs, the treasurers of the three schools responded as follows:

Treasurer of School A:

We were not trained in a workshop organised by the department when assuming our role in 2015 to date, but at school level, we attended training organised by the finance officer for a day.

Treasurer of School B:

We were trained by the circuit office during the first term on how to use a cheque book and filing. We were not trained when assuming our role from 2015 to date, except by our finance officer.

Treasurer of School C:

We were trained by the circuit office for two days.

The treasurers of schools A and B stated that they were trained when serving in their first term as members of SGBs; however, when they were re-elected for the second term in 2015, no training was ever organised. However, the treasurer of school C stated that they were trained for two days by the circuit office.

As indicated above, it is counterproductive not to train the treasurers of SGBs as they deal with school finances daily, preparing reports about the income and expenditure time and again. As highlighted above, the training of treasurers is sometimes conducted by the circuit office; however, this is insufficient and because it might lead to embezzlement, and misappropriation of school funds, because of failure to apply appropriate financial management principles.

Finance Officer of School A:

I was appointed through a letter, which I replied in writing. I was trained on-the-job by the school principal for a year. That was my only training I received when assuming my role as the finance officer.

Finance Officer of School B:

No training was ever organised by the education department except the one organised by Standard Bank which took a day.

Finance Officer of School C:

We were trained by the circuit office for a day and again by the officials from the district office.

The finance officers of School A, B and C stated that they received some form of training, by different role players. The finance officer of School A indicated that she was trained by

school principal, while that of School B by Standard Bank for a day and that of School C by facilitators from the circuit and district offices. Although the three primary schools are from the same circuit office, it is surprising that their finance officers were trained by facilitators from three different institutions as indicated above.

These institutions, namely the school, circuit office and Standard Bank are different in focus and orientation; hence, there is a need to harmonise training in schools. In particular, training provided by the school principal might be in line with the prescripts of the LPED. Similarly, training organised by the circuit and district office officials might be relevant and well aligned to the prescripts and other related documents promulgated by the LPED. However, the training provided by Standard Bank might not be relevant as a commercial bank is regulated differently from the education sector.

Notwithstanding the period and kind of training, it is interesting to note that, the chairpersons, treasurers and finance officers of all the three schools reported to have been trained by facilitators from different institutions. The challenge might have been on the side of some parents linked to literacy level or low education level. Others might have forgotten what they were trained on largely because of the short training period.

4.4.7 The Role of the SGB Finance Officer

On the question that probed the role of finance officers, the participants responded as follows:

Finance Officer of School A:

I write cheques for payments, fill in claim forms, do banking and issue receipts when payments are made. I manage the following documents at school level: cheque books, deposit books, receipt books, daily finance books and claim forms.

Finance Officer of School B:

I write cheques when making payments, prepare files, check the expenditure against the income in order to align the two, to get statements from the bank monthly and report to the SGB during the finance committee meetings. I keep the following school documents: deposit books, claim forms file, used cheques file, statements file, and cheque books.

Finance Officer of School C:

I monitor school funds, issue claim forms, monitor procurement forms, keep deposit book and cheque books.

All the finance officers indicated their role in the management of school funds at their schools. However, the finance officer of School C did not state who wrote the cheques for payments, who collected the monthly statements from the bank, who did the banking for the school and who kept the used cheques from the bank, as all these are important when reconciling income and expenditure.

School Principal A:

The finance officer is the secretary of the finance committee. The finance officer keeps receipts, cheque books, deposit books and records all information related to school funds.

School Principal B:

The finance officer is responsible for writing cheques for payments, prepares claim forms, and monitors invoices, to make sure that all the financial documents are in order, takes charge of the allocation of norms and standards, and keeps appointment letters of service providers, and puts quotations in the files for that.

School Principal C:

The finance officer sees to it that no blank cheques are issued. The finance officer issues cheques, deposits school monies, controls claim forms and records everything that deals with school finances.

There is evidence that the principals of Schools A, B and C were knowledgeable about the role of their school finance officers. They all indicated what their school finance officers did daily as per the LPED prescripts (2006, 2009, 2011, 2014 & 2018). In order to determine whether the chairpersons of SGBs had some knowledge about the roles of finance officers, they were asked the same question as the posed to principals above. Their responses were as follows:

Chairperson of School A:

The finance officer takes full responsibility to for money received, records all matters in relation to school finances, issues cheques for payments and also does the banking.

Chairperson of School B:

I do not attend most of our meetings due to work commitments. The principal or the deputy chairperson can assist you in this regard. I do not have any information or idea about the role of the finance officer.

Chairperson of School C:

Our finance officer serves also as the petty cash officer. Our finance officer monitors school funds and assists the school treasurer. The finance officer presents school finances during the parents' meetings showing the income and expenditure.

The above responses differed as to what the role of finance officers entailed. It is evident from the chairperson of School B that some chairpersons did not know the roles of the finance officers. Seemingly, this chairperson had relinquished his responsibilities due to work commitments, which prevented him to attend SGB meetings. Furthermore, this chairperson appeared to have abdicated his responsibility to the principal or deputy principal on matters regarding the role of the finance officer.

For the purpose of effective performance of oversight role, it would have been better for the chairperson of School B to resign as the chairperson of the SGB or opt to serve as the deputy chairperson because of his unavailability to attend meetings. Nonetheless, the chairperson of Schools A and C had some knowledge about the role of the finance officer. Both of them outlined the role of their finance officers as indicated in the excerpts above.

Strangely, none of the respondents from the three primary schools, that is, finance officers, chairpersons of SGBs and school principals mentioned some key roles of the finance officers as expected. These include, issuing a receipt immediately after receiving money, keeping counterfoil copies of all the receipts issued, cancelling any receipt on which a mistake has been made and signed it, and that the cancelled receipt should be kept in the receipt book and a new receipt should be issued to the payee, recording all monies received in the cash book daily, and utilising pre-printed receipt books or computerised

receipts bearing the name of the school and approved by the relevant circuits or pre-printed Governmental receipt book (LPED, 2011:29).

4.4.8 Procurement Practices

In terms of the LPED's (2014) prescripts, there are requirements for the procurement of goods and services which is by a way of quotations which must be adhered to by the SGB. On the question of how procurement is conducted in the three primary schools, the participants responded as follows:

Treasurer of School A:

The SGB of our school serves as the procurement committee. If we appoint a service provider, we always request three quotations and will take the one with a small amount. A cheque will be prepared by the finance officer when making payment after it has been authorised by the principal and chairperson. It will be signed always by two of the three signatories. No other person are allowed to sign on behalf of the three signatories

Treasurer of School B:

Our entire SGB is the procurement committee. Our SGB adjudicate over the quotes for service providers and projects. It always requests three quotations and will take the one checking its guarantee and quality.

Treasurer of School C:

Yes, we do have procurement committee consisting of the principal, treasurer, secretary and finance officer.

Finance Officer of School A:

The whole SGB serves as the procurement committee. We adjudicate over quotations submitted. We always make it a point that we get three quotations. We will take a better quote of good quality. The principal and chairperson will authorise the payment and the cheque will be written by the finance officer to pay the service provider for the service rendered.

Finance Officer of School B:

All members of the SGB serve on the procurement committee. When procuring, we need three quotations and will take a quote checking if it is of good quality and guarantee. The payment will always be authorised by the principal and chairperson of the SGB. The finance officer will prepare a cheque for payment which will be signed by two of the three signatories.

Finance Officer of School C:

Our finance committee serves as our procurement committee, consisting of the school principal, treasurer, SGB chairperson and the finance officer.

From the above extracts, it is apparent that the treasurers and finance officers differ on how procurement of goods and services was done at each of the three primary schools. The treasurers and finance officers of School A and B had similar views on the way procurement was done at their respective schools. The finance officers of Schools A and B indicated that their procurement committees consisted of members of SGBs, which was not in line with the prescripts of the LPED (2009, 2011 and 2014). The finance committee should serve as the procurement committee and adjudicator and will recommend the appointment of service providers to the SGB. The adjudication carried out by the finance committee should be approved, accepted and appointment carried out (LPED, 2011:39) by the entire SGB. Apparently, the number of the parents' component was also not taken into consideration when the finance committee was constituted.

Collectively all the respondents indicated that every time when they appointed service providers, they requested three quotations and took the one with a good price, evidence of good quality and guarantee. In such a situation, the principal and chairperson would authorise the payments and the cheque would be prepared by the finance officer and at least two of the three signatories would sign it.

The responses of the treasurer and finance officer of School C were similar. Both indicated that their procurement committee consisted of the school principal, treasurer, the SGB chairperson and finance officer. The procurement committee of School C also served as the finance committee. The finance committee served as the procurement committee was established but did not adhere to the relevant prescripts and other related regulations and policies.

The treasurers and finance officers of the three schools, failed to mention that any expenditure above R30 000 must be taken to the circuit manager for approval to ensure compliance with the applicable prescripts, and that under no circumstances that may quotes be broken to circumvent this threshold (LPED, 2011:39). The prescripts also stipulate that no payment maybe carried out before the actual completion of the service or goods rendered, and that service providers should be paid upon receipt of invoices within 30 day. In addition, schools are requested to make use of their own database or the departmental database which should be implemented on a rotational basis.

4.4.9 Managing and Monitoring School Finances

On the question of reporting on school finances, the participants provided the following responses:

Treasurer of School A:

We always hold meetings for reporting about school finances monthly. We use bank statements to manage and monitor the income and expenditure for the school. The principal, treasurer and secretary collect bank statements to be used during our meetings to align the income and expenditure.

Treasurer of School B:

I check the expenditure for the month where payments were made in the form of cheques and cash by the petty cash officer. I will record payment made by the petty cash officer and by the finance officer writing the cheque numbers for that particular month. I will report all these during our finance committee meetings to ascertain the expenditure for the month. I collect bank statements monthly so that I can align it with what is in my records for the month.

Treasurer of School C:

We continuously check the income and expenditure on a monthly basis. We also make use of monthly statements from the bank to always check our income and expenditure.

Finance Officer of School A:

I use receipts and quotations to manage and monitor school finances.

Finance Officer of School B:

We use the income and expenditure books to manage and monitor school finances. This is done monthly. We also get bank statements monthly in order to align the income and expenditure.

Finance Officer of School C:

We get a monthly statement from the bank to reconcile the income and expenditure.

The finance officers and treasurers indicated that they collected their monthly banking statements to be used for every finance committee meeting to align the income against the expenditure. All the finance officers and treasurers of the three schools seemed to be adequately knowledgeable about how school funds should be reported and which documents would assist in this endeavour.

4.4.10 The Role of the SGB Signatories

On the question of the signatories of the school account as per their positions on the SGB, the following responses were given.

Treasurer of School A:

Our signatories are the following: treasurer and secretary. Our cheques always bear their signatures. The principal or deputy chairperson authorises the payments to be made.

Treasurer of School B:

The signatories of our school are the treasurer, deputy chairperson of the SGB and the secretary of the SGB. Our cheques for payments of goods and services are signed by any two of them. Authorisation of payments is done by the principal or the deputy chairperson of the SGB.

Treasurer of School C:

Our cheques are always signed by the three signatories, namely the treasurer, chairperson and secretary. The principal or deputy chairperson authorises payments in accordance with the prescripts.

Finance Officer of School A:

In our school, the treasurer, secretary of the SGB and deputy chairperson of the SGB are our signatories. The principal or deputy chairperson authorises all the payments to be made. They always sign all cheques when there is a payment to be made either for services or goods purchased. Every time, two of them will sign if there is a need. The deputy chairperson or principal would authorise all the payments.

Finance Officer of School B:

It is our school secretary, treasurer and deputy chairperson of the SGB. All the payments would be made after the principal or deputy chairperson of the SGB has authorised such payments before any payment is made.

Finance Officer of School C:

Our signatories are as follows, the SGB treasurer, deputy chairperson of our SGB and an additional member from the SGB. The school principal and deputy chairperson would authorise all the payments. According to the LPED prescripts no payment is expected to be made without authorisation.

The treasurers and finance officers of the three Schools A, B and C indicated who their signatories were. These were in line with the LPED prescripts.

4.4.11 Appointment of Service Providers

The researcher focused on how service providers were appointed and also how the committee responsible with the appointment and recommendation of service providers was constituted. On the question of appointment of service providers, participants responded as follows:

Chairperson of School A:

We meet twice per year in order to report about the school funds. Our first reporting meeting to parents takes place during the second term, and parents are informed about the allocation received for norms and standards, and to align the allocation with the approved budget. Our second reporting meeting takes place during the last quarter, and parents are informed on how the funds were

used during the year and again the budget of the following financial year is read out. It is in this meeting that parents are requested to make inputs of the new budget for the following financial year. The budget for the following financial year will be approved during this meeting.

Chairperson of School B:

We usually report to parents on financial status every quarter. The SGB will report about school finances quarterly, but during the last quarter, the report on school finances will be followed by the report of the prepared budget for the following financial year. Parents will make inputs and approve the budget.

Chairperson of School C:

We report once per year. We usually report during the last quarter when issuing the final report cards of learners to parents. Parents are afforded an opportunity to ask clarity seeking questions and make inputs from what was reported about school finances.

As reflected above, all the three chairpersons indicated that service providers were appointed on a random basis and the one picking a piece of paper written “yes” or “a signature appended” or a “tick” would be accorded an opportunity to provide a service for that school. Schools A and C also indicated that quotations could be used to get service providers whereas in School B nothing was mentioned about making use of quotations in appointing service providers. It is evident that SGBs were on the forefront in the whole process in appointing service providers in all the three primary schools. All members of SGBs were involved to promote transparency and fairness to all the interested stakeholders and service providers in the whole process of appointment.

Principal of School A:

Firstly, we get three quotations. There are four members of the finance committee who are responsible for the appointment of service providers, and these are the principal, treasurer, finance officer and the chairperson of the SGB.

Principal of School B:

We get three quotations from the community and then take the one showing guarantee and quality.

Principal of School C:

When we appoint service providers, we get three quotations and always go for quality, guarantee and value for money of the service to be rendered. We do not consider cheaper price but always check value and guarantee.

It is evident from the explanations of the three principals that when appointing service providers, they followed the prescripts which stated that when purchasing or appointing a service provider, three quotations should be used. In addition, the principals of School B and C stated that when using quotations to appoint service providers or purchase, it was always necessary to check the value, guarantee and quality of what a school would pay for, and not always to consider the cheaper prices. Schools B and C were adhering to the prescripts, while this was not the case at School A. At this school, service providers or purchase were selected without the full knowledge of the LPED prescripts on what to check for in each item or service needed before any transaction between the school and service providers could be finalised.

The principal of School A indicated that four members of the finance committee, namely, the principal, treasurer, finance officer and the chairperson of the SGB were responsible for the appointment of service providers. However, the finance committee of School A was not well constituted because parents were not in the majority as stipulated. In this sense, such a committee could not be regarded as a legitimate finance committee of the whole school because it was not well constituted as per the prescripts on management of school finances.

Treasurer of School A:

The principal will call a meeting for all members of SGB for appointing service providers. We will adjudicate all the quotations and then will appoint the right person for the job.

Treasurer of School B:

We start by getting three quotations. We will take the best quote and checking the value, quality and guarantee.

Treasurer of School C:

If we want to appoint a gardener for example, we call a meeting and conduct the process by means of tossing. The one picking up a piece of paper written or having a signature of one of the members of SGB would be appointed.

The treasurers of Schools A and C indicated that when appointing service providers, a meeting was held for all members of the SGB and quotations used to appoint the right person while at School C, tossing was used for appointment. The treasurer of School B was the only one who indicated that when making appointment the SGB solicited three quotations and went for the one that indicated good quality, value and guarantee.

The three schools used different methods of appointing service providers for their smooth running. If conducted in a fair and transparent manner; these methods were appropriate as they eliminated chances of malpractices and financial irregularities. The involvement of all members of the SGB would be advantageous to the institution, as all the stakeholders would know everything that takes place in their school. The above narratives indicate that all the three primary schools adhered to a participative system of leadership where every member of the SGB participated in decision-making process concerning the improvement and developmental activities of their schools.

4.4.12 Virement Procedures as a result of challenges

The researcher wanted to establish the conditions which can lead to the shifting of a budget by all stakeholders serving in those three primary schools. On the question of making a virement, the participants had this to say:

Treasurer of School A:

We usually make virement when there is a shortage of funds for National Schools Nutrition Programme to pay food handlers. We often make virement when there is an emergency and natural disaster.

Treasurer of School B:

It is done at a lesser extent, in instances like catering and repairing toilets. When we make virement, it starts from the finance committee to the SGB and then to parents. We involve all the stakeholders before any virement can be made.

Treasurer of School C:

If this happens, we usually call a meeting where we will check our budget to identify items still having more funds. If we get the items still having enough funds then would determine how much funds to be shifted where they are needed most.

All the treasurers of Schools A, B and C agreed that a virement was done in a particular period especially when there was a need. In this regard, the treasurer of school A stated that it was done when there were not enough funds to pay the food handlers or caterers where the norms and standards funds could not be used for payment of items not covered in the budget, and for occurrences like emergencies and natural disasters. The treasurer of School B also stated that a virement was used, but to a lesser extent, in instances like catering and repairing toilets. Even in such a situation, the whole process would still start from the finance committee, and then passed to the SGB and parents for approval.

The practice of involving all stakeholders would always be good in order to maintain the school's smooth operation and would curb any possibilities of financial irregularities and malpractices. The treasurer of School C also revealed that if there was a problem with regard to where a virement was supposed to take place, all the stakeholders would be invited to a meeting until the issue was resolved by means of an agreement to the funds needed. It was evident from what the treasurers said about how and when a virement could be done at their respective schools, that schools shifted funds from one budget vote to another based on what they intended to do at a certain situation period of time, as it had been in the case of Schools A, B and C.

Finance Officer of School A:

We make virement on certain items needed whereby the finance committee, SGB and parents are involved beforehand.

Finance Officer of School B:

We make virement if we do not have enough funds for attending meetings.

Finance Officer of School C:

If we come across this challenge, we normally meet as the finance committee, and it is where the decision will be taken on how to shift our budget by taking an amount from certain items to where there is a need of funds for that financial year.

It is based on the responses of the three finance officers that all schools experience a challenge of funds at some stage and are compelled to shift funds from one budget vote to another to address that shortfall and maintain the smooth running of the school. Schools A and C indicated that before any shift of funds could be implemented, the finance committee, the SGB and parents were informed for consideration and approval. This shows that the stakeholders play a major role in the application for an approval of a virement. The finance officer of School B indicated that a virement was implemented only when financing the travelling allowance, for example, when attending organised circuit or district meetings.

4.4.13 Raising School Funds

On the question of raising school funds, the participants responded as follows:

Principal of School A:

We usually sell vegetables, sell sweets from our tuckshop and make photocopies.

Principal of School B:

We sell snacks and soft drinks to learners. Fridays are casual days for learners and are required to pay R6.00 for the whole month. We also request donations from the community.

Principal of School C:

This is a no-fee school, but as in accordance with PFMA, we are compelled to raise funds. We raise funds in the form of casual days where learners pay R2.00 on Fridays, planting vegetables and selling them to the communities and making a contract with the National Schools Nutrition Programme (NSNP) service providers where we sell vegetables to them.

All the three principals indicated that they usually raised funds by selling different items to learners during break times and charging learners a certain amount on what they called casual days, usually Fridays. The amount charged on a casual day differed from one school to another as it was not mandatory for learners to pay any fee when attending a no-fee school falling under Quintile 1-3. It was noted that the participants did not indicate where the money used to purchase the items that were sold came from and how the money that was collected was used by the school. Moreover, all the principals did not explain how the money collected was spent, as selling took place throughout the school year.

Treasurer of School A:

We organised a casual day where a learner pays R2.00 and does not wear a school uniform every Friday of the school calendar.

Treasurer of School B:

We have casual days every Friday but a parent can pay R50.00 for the whole year. We also prepare porridge and chicken feet to sell to learners. We also organise movies for the kids where a learner pays R1.00.

Treasurer of School C:

We have a casual day every Friday of the school calendar where learners pay R2.00 or parents pay R100.00 for the whole year. This money is used to pay ground workers their monthly wages as we are not permitted to remunerate them using the allocated norms and standards funds.

Like the principal of Schools A, B and C, treasurers also indicated that their schools raised funds by selling certain items to learners and charging a certain amount to allow them to wear their civilian clothes rather than their school uniforms. The treasurer of School C added that the money collected was used to pay workers employed by the school, like cleaners and gardeners, as it was not allowed by the prescripts to pay them out of the LPED budgeted funds (LPED, 2006, 2009, 2011, 2014 & 2018).

Finance Officer of School A:

We request donations from members of the community and organise casual day every Friday of the school calendar where every learner pays R2.00.

Finance Officer of School B:

We have casual days where learners pay a certain amount and do not wear school uniforms.

Finance Officer of School C:

Learners pay R100.00 for the whole year for casual days or R2.00 for each day. Neighbouring schools pay an annual fee of R500.00 to conduct extra classes at our school utilising our classrooms. Churches in our community pay R300.00 monthly if they utilise our classrooms on Sundays for their church service and we also get surplus money from our school trips.

Like school principals and treasurers, the finance officers also stated that their respective schools raised funds through various methods including those mentioned above. This was similar to what the treasurer said on how School A raised funds.

The principal's response was different from those of the finance officer and the treasurer, in the sense that the former only talked about selling sweets, selling vegetables and making copies, and said nothing about the casual days, which were mentioned by both the treasurer and finance officer. The principal's response was rather strange in the sense that in terms of the prescripts, a principal as an accounting officer should know everything that took place at school. The SGB could formulate policies, but it would be teachers and other stakeholders at school level who implement them.

According to the prescripts, schools falling under Quintiles 1-3, are not allowed to charge any fees on a weekly, monthly, quarterly or annually basis without the approval of the HoD. However, even after approval has been granted, there is a proviso that such a fee should not discriminate against other learners.

4.4.14 The Petty Cash

The LPED prescripts on the management of school funds (2006, 2009, 2011, 2014 & 2018) state that an amount to the tune of R500 as petty cash per month should be made available for the school. It would be wise to avoid the unnecessary use and any payment before the completion of a project out of petty cash. The only members of the SGBs having access to petty cash are, namely, the finance officer, school principal and any other person duly authorised by the SGB. Any small amount of cash removed from its storage should be

replaced with an approved petty cash voucher. It must also be reconciled monthly. The petty cash should always at the tune of R500.00 including the vouchers and must be stored in a safe under the control of the petty cash officer who would also be responsible with cashing the cheque for petty cash (LPED, 2018:43).

With regard to how petty cash was used, the respondents had the following to say:

Principal of School A:

We will review our budget. The finance committee will check the budget against expenditure and make recommendations as to where a virement can be made. The finance committee will report to the SGB about this before taking it to parents. If it is a small item the petty cash officer will assist with the payment in this regard.

Principal of School B:

We will borrow from other items. The process of virement starts from the finance committee as this committee deals with school finances, then if it could be discovered that there are funds in certain items that can be shifted, then this will be presented to the SGB and finally to the parents for approval. We will also make use of our petty cash depending on the items needed for the school.

Principal of School C:

The finance committee organise a meeting during the middle of the year where things or items will be prioritised checking the statements and the school balance in order to shift the budget.

Treasurer of School A:

We normally raise school funds by selling snacks to children, hiring jumping castles and organising casual days. We also make use of petty cash for small items.

Treasurer of School B:

The finance committee, SGB and parents will agree to a virement. The petty cash will also be used.

Treasurer of School C:

We have casual days where parents pay R100.00 at once or R1.00 every Friday of the school day.

Finance Officer of School A:

We will check the items still having money so that we can purchase items needed for proper school management. We also use petty cash for small items.

Finance Officer of School B:

We will review the budget in order to find items still having enough money.

Finance Officer of School C:

We usually shift the budget in order to cover items not having enough funds for the financial year.

The three principals showed that they had appointed petty cash officers who managed petty cash budgeted for small items for a month and at the beginning of every month the petty cash officer will make the same request of R500.00 from the finance committee, upon presenting all documentation to prove how the amount of the previous month was spent. In addition, all of them stated that stakeholders like finance committee members, SGB members and parents would be informed beforehand about any withdrawal which could be done in the form of petty cash. It would seem that the three principals did not address the issue of petty cash officers adequately, because in most cases, they engaged the finance committee, SGB and parents to approve the utilisation of petty cash. In terms of the prescripts, once the petty cash officer has been appointed, all policies regulating the use of funds are also applicable to the use of the petty cash. There is no need to request approval from the different committees to use the petty cash. Therefore, there is a need to understand how petty cash officers are appointed and utilisation of petty cash in schools as per policies and prescripts. All three treasurers of Schools A, B and C, indicated that petty cash would be used when purchasing small items.

4.4.15 The School Finance Policy

The LPED prescripts (2006, 2009, 2011, 2014, & 2018) stated that each school should develop a finance policy. The finance policy should explain procedures and rules for

handling money in the school. It should state categorically the responsibilities of the treasurer, finance officer, principal, SGB chairperson, SGB deputy chairperson and other persons delegated for certain tasks related to school finances. The financial policy must be guarded by the following principles:

- Transparency
- Accountability
- Delegation
- Consultation
- Equity
- Redress

The question was asked to ascertain who is responsible for the drawing of the finance policy in the governing body, and this is how participants responded to the questions:

Treasurer of School A:

The principal draws the finance policy on behalf of the finance committee. We just accept it as it is.

Treasurer of School B:

The finance policy is drafted by the principal, treasurer, finance officer, petty cash officer and the deputy chairperson of the SGB. It details how and where school finances will be utilised. It also emphasises that all the stakeholders should respect and adhere to the finance policy.

Treasurer of School C:

It is prepared by the principal and all members of SGB. It stipulates how school funds will be used, and payments be done in line with the finance policy.

Finance officer of School A:

It is drawn up by the finance committee.

Finance officer of School B:

The finance policy is prepared by the finance committee. Thereafter, it would be taken to the circuit office for approval.

Finance officer of School C:

The finance committee is the only committee in our school responsible with drawing the finance policy. All of us adhere to the finance policy as it is.

All three treasurers of School A, B and C indicated that they are knowledgeable about drawing the finance policy. The treasurer of school A indicated that the principal is the only one responsible for drawing up finance policy and would present it to other members of their SGB for approval. The treasurer of school B indicated that the principal, treasurer, finance officer, petty cash officer and the deputy chairperson were all responsible for drafting the finance policy whereas the treasurer of school C said that the principal and all members of the SGB are responsible.

The above responses by the treasurers of School A, B and C showed that the policy and legislation pertaining to the management of school finances were not applied uniformly. The failure by Schools A, B and C to apply policies and legislation uniformly could leave schools doing things differently from one school to the other and which could have an adverse effect on normal functionality of schools. In case of School A, the principal was the only incumbent responsible for the drafting of the finance policy, while in School B the finance officer and petty cash officer were included in the drawing of the finance policy and in School C all members of the SGB participated in the drafting of the finance policy.

In addition, it emerged that all the finance officers, chairpersons and principals of School A, B and C indicated that the finance committees were responsible for drawing up the finance policy. This exercise differed with the prescripts about the management of school finances (LPED2006, 2009, 2011, 2014, &2018), in which all members of the SGB should participate in drawing the finance policy to curb unnecessary problems during the implementation phases where it may happen that members of the SGB start to differ on certain issues in future, which can harm or tarnish the image of the institution.

It is also evident from their responses that the finance officers, chairpersons and principals of Schools A, B and C were all not aware of the inclusion or exclusion of their finance

officers, because the role of the finance officers in the SGBs had nothing to do with the drawing up of the finance policy.

4.4.16 Responses by Participants on the Interview Questions Asked

4.4.16.1 Preparing and presenting the budget to parents

On the question that asked participants as to how they prepared and presented the budget to parents, they responded as follows:

Chairperson of School A:

We normally do this after we have received our norms and standards. We do this to get approval from parents.

Chairperson of School B:

This is done in September, which is during the third quarter of the year, where parents would make inputs where possible.

Chairperson of School C:

This is done once during the last quarter of the year. It is here where we check the norms and standards when preparing our budget.

Treasurer of School A:

Our budget is prepared and presented during the last quarter. Parents will also be given time to make inputs.

Treasurer of School B:

Our budget is always prepared and presented during the last term where parents would also make inputs before it is adopted.

Treasurer of School C:

The budget is done at the beginning of the year and where parents will be invited during presentation to also make inputs. It will again be presented quarterly.

Secretary of School A:

It is done during the third term. Parents will also be allowed to make input of the budget before it is adopted.

Secretary of School B:

The budget is usually prepared and presented during the third or fourth term. Parents are given a chance to make inputs to the budget before it is adopted.

Secretary of School C:

It is usually done during the fourth term so that parents can also give opportunity to make inputs.

It has emerged from the data collected that the three primary schools prepare and present their budgets to parents during the third or fourth term. It was also indicated that the purpose of presenting their budgets during the last two quarters is to give parents ample opportunity to make inputs before their budgets are approved and passed. The involvement of parents when passing the budget is vital as they are one of the key stakeholders in the governance of schools. The chairpersons, treasurers and secretaries of the three primary schools gave the same information on the question of preparing and presenting the budget to parents, with the exception of the treasurer of school C who stated that this was done at the beginning of the year differing with the chairperson and secretary also from the same School C.

According to the LPED prescripts, the school budget should be prepared during the last school term where it would be presented to parents for approval before it is submitted to the circuit office.

4.4.16.2 Procedures for making payments

On the question that asked participants to explain how payments were made at their schools, they stated as follows:

Treasurer of School A:

For every payment, we get three quotations for the items to be purchased. We always go for the item with the small price. The finance officer is the one to prepare a cheque which has been authorised by the principal and chairperson. Two of the three signatories will sign the cheque before making payment to the service provider.

Treasurer of School B:

The cheque is prepared by the finance officer. The finance officer gives it to the treasurer who will sign it. Thereafter, it will be handed to the second signatory to sign, who is our secretary.

Treasurer of School C:

The principal and the treasurer are responsible with the payments of service providers. The cheque will be signed by the signatories with the amount written and lastly payment can be instituted.

Finance officer of School A:

We get three quotations and always take the best quotation. The finance committee adjudicates the quotations and the SGB makes payments. The cheque is prepared by the finance officer. The signatories are the chairperson and treasurer.

Finance officer of School B:

The chairperson and the principal authorise the payments of the service providers. The finance officer prepares a cheque by completing the particulars of the service provider and the amount. At the same time the service provider is issued with a claim form to be filled in and handed to the finance officer for filling purpose.

Finance officer of School C:

The principal and the finance committee are responsible with payments. The cheque is prepared by the finance officer.

Principal of School A:

We start by getting three quotations where will choose the best one. We appoint service providers after we have checked the quotations more thoroughly. We issue the claim form to the service provider who has been appointed in which to fill his or her particulars and the amount claimed for. The procurement committee is responsible with the procurement process.

Principal of School B:

We get three quotations. The procurement committee is responsible with the whole process of procurement including adjudicating over the quotations. The principal and chairperson will authorise the payments by informing the finance officer to prepare a cheque for payment. The finance officer will fill in all the particulars of the service provider together with the amount to be paid.

Principal of School C:

We start by getting three quotations from service providers. We will always take a quotation of great value and guarantee. The finance committee will decide on the right service provider to be appointed. We do not use cash when making payment but always use cheques.

It has emerged from the three treasurers that payments were carried out differently by the three schools. At School A, the chairperson and principal authorised the payments of the service provider, and the two signatories signed the cheque that was prepared by the finance officer, whereas at School B, the finance officer was the one who prepared the cheque for payment and the treasurer and secretary signed it. In addition, the treasurer of School C indicated that the principal and treasurer were the ones responsible for the payments together with the two signatories. This is what the treasurer of school C had to say: *“The principal and the treasurer are responsible with the payments of service providers.”* In accordance to the prescripts, the school principal and chairperson of the SGB authorised any payment to be made, the finance officer prepared the cheque for payment and two out of the three signatories signed the cheque when making payments. In this case, School A and B adhered to the policy because the principal and chairperson were responsible for the authorisation of any payment to be made and the two signatories signed the cheques for payment for the service rendered. As School C, the principal and

treasurer were responsible for the authorisation, which is at odds with the policy that says that the principal and chairperson are the only ones responsible for authorising payment to be made.

The finance officer of School A indicated that the chairperson of the SGB and in addition the treasurer approve payments before the finance officer could prepare the cheque for payment. The finance officer of School C says that: *“The principal and finance committee are responsible with payments. The cheque is prepared by the finance officer.”* The finance officer of School B indicated that they followed the prescripts because, firstly, the principal and chairperson of the SGB approve payment, then the finance officer prepare the cheque and lastly the two signatories would sign the cheque for payment.

The principals of School A and B explained that their procurement committees and finance committees were responsible for the payments, but the principal of School B stated that the principal and the chairperson of the SGB were responsible for authorising cheques together with the two signatories who will sign when making payments.

4.4.16.3 The monitoring and management of school finances

On the question that asked about the monitoring and management of school finances, participants responded as follows:

Finance officer of School A:

We use receipts, quotations and emails to manage and monitor our finances. These are receipts obtained when purchasing, quotations used when we purchase and receive our bank statements through the internet.

Finance officer of School B:

We use expenditure and income books to manage and monitor our school finances. We also use a bank statement monthly to monitor and manage our school finances.

Finance officer of School C:

We use bank statement to monitor and manage our school finances.

Treasurer of School A:

We usually hold finance committee meetings monthly and use the bank statements to monitor and manage school finances.

Treasurer of School B:

We usually record everything down related to our school finances, like our expenditure for the month by recording the cheque numbers used. Our monthly expenditure will be checked and all these will be reported to our monthly finance meeting. A bank statement will be used to manage and monitor our school finances.

Treasurer of School C:

We always check our expenditure and income on a monthly basis.

Chairperson of School A:

We get bank statements monthly to reconcile our expenditure and income. The finance officer and principal collect bank statements on our behalf.

Chairperson of School B:

I do not have any information as I always delegate my deputy chairperson to do most of the work due to work commitments. The deputy chairperson is the one who can answer this question.

Chairperson of School C:

We always call meetings and the treasurer will give reports on the status of the school finances. There would be a meeting for the SGB and which will be followed by the parents meeting where reports will be given to the various stakeholders.

From the above excerpts, it is evident that monitoring and management were carried out in all the three schools on a month-to-month basis. The finance officer of school A reported that their school use receipts, quotations and bank statement on a monthly basis to monitor and manage their finances. In School B, the finance officer indicated that on a monthly basis their school collects bank statements and reconciles their expenditure and income in order to monitor and manage their school finances. Like School A and B, the finance

officer of School C also showed that their school collects bank statements monthly to monitor and manage their finances. In addition to the above information, the treasurers of all the schools supported what was said by their finance officers. These are the words of the treasurer of school B:

We usually record everything down related to our school finances, like our expenditure for the month by recording the cheque numbers used. Our monthly expenditure will be checked and all these will be reported to our monthly finance meeting. A bank statement will be used to manage and monitor our school finances (treasurer of school B).

The treasurer of school C said the following in response to monitoring and management of school finances:

We always check our expenditure and income on a monthly basis (treasurer of School C).

The only noticeable challenge came from the chairpersons of the three schools. The chairperson of School A, like the finance officer and treasurer of School A indicated that their school collected bank statements monthly to check the expenditure against the income. The chairperson of School B indicated that due to work commitments, it was difficult to attend finance committee meetings and this contribute to the failure of the chairperson to give any information about monitoring and management of school funds. This created a serious problem to the chairperson who plays a key role in the financial management of a school. Nonetheless, the chairperson of School C indicated that this was always done by the treasurer, and then taken to the SGB meeting and after that to the parents' meeting. The following is an extract from what the chairperson of School C stated:

We always call meetings and the treasurer will give reports on the status of the school finances. There would be a meeting for the SGB and which will be followed by the parents meeting where reports will be given to the various stakeholders (Chairperson of School C).

4.4.16.4 Paying for items not budgeted for

The excerpts below are in response to how the schools paid for items not budgeted for.

Treasurer of School A:

For items not budgeted for, we usually raise school funds from different sponsors and even lottery.

Treasurer of School B:

We usually organise the finance committee checking items that still have enough funds. After this, we report to the SGB for approval. We will then call a call parents meeting and give reports on our findings as to the school finances.

Treasurer of School C:

For items not budgeted for always look for donations. We usually write letters to various institutions that can assist us with donations in this regard.

Chairperson of School A:

I do not know much about this as most of the things are done by the principal.

Chairperson of School B:

I do not have any information about this as I always delegate my deputy chairperson to assist me when I committed.

Chairperson of School C:

For items not budgeted for, we always check needs of the school before we can shift our budget. Here, the SGB will organise a meeting where we will be identifying item still having enough funds. After this, we will call parents meeting where everything regarding the budget shifting will be entertained involving all the stakeholders.

Principal of School A:

We usually start by reviewing our budget. The finance committee will check items still having enough funds and reports to the SGB for approval before taking this to parents for shifting the budget.

Principal of School B:

We will deviate from our budget by checking whether it is small or big items. If it is for small items the finance committee will make determination by going

through the budget and make recommendations. For the big items, the circuit manager will be informed and we will act upon his or her approval.

Principal of School C:

If it is a big project, we will review the budget. It is a mistake to go over a budget if it is a small project. If it is a major project, it would be done by all the stakeholders including teachers, parents, SGB, finance committee and the circuit manager.

The treasurers responded differently to the question on items not budgeted for during a particular year. It emerged that the treasurer of School A indicated that for items not budgeted for, they usually raised school funds from different sponsors and also from the lottery board. The treasurer of School B indicated that if there was a need to use school funds, they normally convened a finance committee meeting where they checked those items that still had more funds which could be shifted to items not budgeted for and the first finance committee meeting was followed by an SGB meeting to show all members how certain amounts of money could be used for items not budgeted for. During all these meetings, funds budgeted for other items were identified in order to shift funds to where there was a need. On the same question, the treasurer of School C stated that for items not budgeted for, they normally looked for donations and wrote letters to make requests from different institutions.

On the question of items not budgeted for, the chairpersons of School A and B indicated that they did not have any information on how this was done and according to them this was the responsibility of the principal and deputy chairperson of the SGB respectively. The chairperson of School C indicated that they would call a finance committee meeting where they would check all the needs of the school before deciding on shifting the budget to where there was a need.

Principals of the three schools also elaborated on the question of items not budgeted for, where the principal of School A indicated that their starting point was to review the school budget by organising the finance committee meeting in order to check those items that still had enough funds followed by the SGB meeting and then the parents' meeting. The principal of School B indicated that they checked whether the amounts were small or big before deciding on the shifting of a budget or virement. According to the principal of School

B, if it was small item this was decided by the finance committee and if it was a big item, the circuit manager took a final decision. At School C, the principal stated that if it was a big project all stakeholders: teachers, parents, finance committee, the SGB and the circuit manager were involved when the adjustment of the budget was done.

4.4.16.5 The schools' bank accounts

To ascertain adherence to policy directives, participants were asked to mention the number of accounts held by their schools.

Finance officer of School A:

There are two accounts, one is for norms and standards and the other one for nutrition. All these bank accounts are registered under the name of the school.

Finance officer of School B:

There are two accounts, one for nutrition and the other for norms and standards, both of which are registered under the name of the school.

Finance officer of School C:

There are two accounts, one for nutrition and the other one for norms and standards.

On the question of the number of accounts a school have, all the three finance officers said: *"There are two accounts, one is for nutrition and the second one for norms and standards."* This is in accordance to the LPED prescripts (2011) that the two accounts should be separated; in this case, the account for nutrition was only for two things, namely, paying the food handlers and purchasing firewood or gas for the preparation of food for the learners, whereas the norms and standards account was for all no-fee schools to be used in line with the allocations to procure the minimum standard requirements like proper fencing, provision of clean water, repairing all broken windows, repairs and improvement of school grounds and buildings, payments of services like water; telephone as well as electricity, and extramural curriculum. All in all this implies that all "no-fee schools" must meet a minimal standard criterion, when drawing up a budget which is supposed to be as follows: 60% for curriculum, 5% for transport, 8% for ablutions, 10% for sports and cultural activities and 17% for other expenses.

Treasurer of School A:

There are two accounts and registered in the name of the school. They are for nutrition and norms and standards.

Treasurer of School B:

There are two accounts registered in the name of the school, which are for nutrition and norms and standards.

Treasurer of School C:

There is only one account registered in the name of school.

It is evident from the responses cited above that the treasurers of schools A and B differed with the treasurer of School C on the question of the number of accounts schools had as per the prescripts and policies pertaining to the management of school funds in public schools. The treasurers of Schools A and B said: *“There are two accounts registered in the name of the school”*, while the treasurer of School C said: *“There is only one account registered in the name of school.”* The difference pertaining to the number of accounts in the three primary schools is an indication that there is misunderstanding in the management of school funds. It seems that to a certain degree, the treasurer of school C was not adhering to the roles and responsibilities of a school treasurer. In this situation, it seems the treasurer was not aware of the number of accounts that the school needed. It could also be difficult to accept this, because on the same note, the finance officer of School C responded to the question on the number of accounts as follows: *“There are two accounts, one for nutrition and the other one for norms and standards”*. The treasurer is the one who is supposed to know the number of accounts a school should have, because meetings of the finance committee are always chaired by him or her. Both these school accounts are managed together by adhering to the prescripts and policies pertaining to the management of school funds.

Chairperson of School A:

We have two accounts, which are for norms and standards and nutrition registered in the name of the school.

Chairperson of School B:

We have one account registered in the name of the school.

Chairperson of School C:

We have two accounts for nutrition and norms and standards all registered in the name of the school.

The chairpersons of Schools A and C differed with the chairperson of School B in their responses to the number of school accounts in accordance to the prescripts and policies on the management of school funds. The chairpersons of school A and C said that a school should have two accounts for nutrition and norms and standards whereas the chairperson of School B said: *"We have one account registered in the name of the school."* It shows that the chairpersons of Schools A, B and C were not at the same level when it comes to the execution of their responsibilities in accordance to the various prescripts and policies governing schools. The chairpersons' roles in the SGB are vital in building cohesion and giving direction to the ways members of SGB should execute their duties.

4.4.16.6 Number of years served on the SGBs

The participants were further asked to mention the number of years they had served on the SGBs and they provided the information stated below.

Secretary of School A: *"I have served for three years in the SGB."*

Secretary of School B: *"This is my third year in the SGB."*

Secretary of School C: *"I have served for three years in the SGB."*

Finance officer of School A: *"I am serving for the third now in the SGB."*

Finance officer of School B: *"This is my third year serving as an SGB member."*

Finance officer of School C: *"It is my ninth year serving on the SGB."*

Treasurer of School A: *"I am now in my sixth year in the SGB."*

Treasurer of School B: *"This is my fifth year serving in the SGB."*

Treasurer of School C: *"I am in my third year as a member of the SGB."*

Chairperson of School A: *"This is my twelfth year serving in the SGB."*

Chairperson of School B: *"I am serving for the third year in the SGB."*

Chairperson of School C: *"This is my third serving in the SGB."*

From the extracts cited above, the secretaries of school A, B and C; the finance officers of school A and B; the treasurer of school C and the chairpersons of school A and B have all served in the SGB for a period of three years. The only members of the SGB who had served in the SGB for more than three years were the finance officer of school C who had served for nine years, the treasurers of school A and B who had served for six and five years respectively, and the chairperson of School A who had served for twelve years in the SGB. The fact that many SGB members had served on the committee for a period of time was a testimony that they were able to carry out their duties according to the prescripts and policies easily.

The only member of School C who had served for nine years in the SGB was the finance officer, who accordingly played a major role of assisting other members of the SGB who had served few years in the SGB in the development and implementation of finance policies for the advancement and development of the education system in the country. A high number of members of SGBs who had served many years in the SGB would serve as a testimony to the use and implementation of school finance policies than a situation where members of the SGB were all new because they would struggle in carrying out their duties if no workshops were organised for them, like the current situation, where only one or two workshops were organised.

4.4.16.7 Aspects considered when appointing external auditors

Responding to the question about the aspects to consider when appointing external auditors, the participants responded as follows:

Finance officer of School A:

The role of the external auditor is to check how school funds were used as per the income received. The SGB and the principal appoint the external auditor who checks all the books and documents for financial management at school.

Finance officer of School B:

The auditor will audit the two accounts of the school which are the main account and nutrition account. In all these accounts, the claim forms, requisition forms, returned cheques, bank statements, quotations and appointment letters would be used to reconcile the budget against the expenditure and income of the financial year. The principal and the finance committee appoint the external auditor.

Finance officer of School C:

The external auditor checks how school funds were utilised. The SGB appoints the auditor.

Treasurer of School A:

The role of the external auditor is to audit school funds. The principal appoints the auditor on behalf of the school.

Treasurer of School B:

The role of the external auditor is to check how school funds were used. The auditor will use school files, returned cheques used and claim forms in reconciling the expenditure and income for the financial year. The principal appoints the auditor.

Treasurer of School C:

The auditor is responsible with auditing the income and expenditure. The auditor will check the budget more thoroughly, on how payments were done, check receipts and the cheque books. The circuit manager is instrumental in appointing the external auditor.

Chairperson of School A:

I do not have any idea about the role of the auditor. This is done by the principal and ours is to sign the papers after the whole process has been done by him and the auditor.

Chairperson of School B:

I do not know because I do not attend meetings regularly due to work commitments. Maybe this is done by the principal.

Chairperson of School C:

The auditor's role is to audit how school funds were utilised. This is done before all financial documents are taken to the circuit office for approval. The SGB members appoint the external auditor.

Principal of School A:

This is done to audit school funds. It is usually done at the beginning of the year. For the auditor to audit our finances we will provide him or her with the bank statements, deposit book, school asset register and petty cash register and returned cheques. The appointment is always done by the principal and SGB.

Principal of School B:

The auditor audits financial books, both the main account and nutrition account. The appointment of the auditor rests with the school principal.

Principal of School C:

Funds are brought to them for auditing. The auditor is appointed by the SGB in a general meeting.

It is clear from all the extracts above that members of SGBs are knowledgeable about the way the external auditor should be appointed, and how this whole process should be conducted. Both the finance officers of school A and B indicated that the appointment of the external auditor is always the responsibility of the principal and SGB, except the finance officer of school C who indicated that the appointment of the external auditor rests solely with the SGB.

The responses by the treasurers of School A and B, differed from the response of the treasurer of School C. The treasurers of School A and B stated that their respective principals are the persons in charge of appointing the external auditor, while the treasurer of School C indicated that the circuit manager was the one in charge of appointing the external auditor.

Similar to the treasurers of school A and B, the chairpersons of school A and B all said that the appointment of the external auditor was the responsibility of the school principal, while the chairperson of School C was the only one who indicated that the external auditor's appointment is the accountability of the SGB.

According to the viewpoints of all the above participants, it emerged that the finance officers of school A and B, and the principal of school A, all indicated that the principal and the SGB were responsible with the appointment of the external auditor. The three participants were correct because the principal and parents were fully represented in the appointment, unlike where one person is responsible for the appointment which could lead to conflict in future. The involvement of all the stakeholders is important in curbing conflicts and misunderstandings on the part of those who were involved in the appointment. Out of twelve respondents, only three were able to indicate the stakeholders responsible with the appointment whereas nine were unable to tell those who are responsible with the appointment. Treasurers of school A and B, chairpersons of school A and B and the principal of School B, all indicated that the principal was responsible for the appointment of the external auditor. In addition, the finance officer of school C, chairperson of School C and principal of school C indicated that the external auditor's appointment is the responsibility of the SGB. It was only the treasurer of school C who indicated that the responsibility of the appointment of the external auditor was done by the circuit manager. The circuit manager does not interfere with the appointment of the external auditor; what he or she can do is to advise the SGB and school on how the process of appointing an auditor could be done taking into consideration acts and policies pertaining to this appointment.

4.4.16.8 Concerns about signatures on blank cheques

With regard to the issues around the signing of blank cheques, the participants provided the responses stated below.

Chairperson of School A:

It is not allowed as per the acts, policies and prescripts of the DoE.

Chairperson of School B:

I have no any idea about this; maybe the principal can answer this question. I am totally not knowledgeable.

Chairperson of School C:

It is not necessary as it may lead to misconduct. There are acts and policies in place that deal with this in conjunction with management of the school finances.

Principal of School A:

There are no exceptions to this policy should be proposed that a blank cheque be issued. There are a few acts, policies and prescripts detailing how school funds should be managed and utilised.

Principal of School B:

No, it is totally not allowed to issue blank cheques.

Principal of School C:

I do not foresee a school signing blank cheques. It is dangerous and risky as it is against the policy for schools to sign blank cheques.

Finance officer of School A:

This is done when there is an item needed urgently in the school for educational purpose.

Finance officer of School B:

It is not allowed at all. When making payment, it is vital to write everything appearing on the quotation in the cheque.

Finance officer of School C:

This is not allowed in accordance to the prescripts, regulations, acts and policies.

Treasurer of School A:

This is not allowed at all. It is requested that when making payment every detail should be filled in the cheque.

Treasurer of School B:

It is not allowed as per the prescripts and policies.

Treasurer of School C:

It is not allowed. It is stipulated in the SASA and a number of prescripts that no blank cheques should be issued.

On the question of signing a blank cheque, out of a total of twelve participants only two indicated that they did not have any idea about the prescripts, acts and policies pertaining to signing of cheques while the remaining 10 participants indicated that it was unlawful to sign a blank cheque and it was not allowed.

The two participants who indicated that they are unaware about this were the chairperson of School B and finance officer of School A who said, *"I have no any idea about this; maybe the principal can answer this question. I am totally not knowledgeable,"* and *"This is done when there is an item needed urgently in the school for educational purpose,"* respectively. On this question, the treasurer seemed to indicate that prescripts, acts and policies could sometimes be compromised, as it could lead to a school's failure in the end to handle the finances of the school in compliance with the prescriptions, acts and policies enacted to help in the total management of school finances.

All the participants said that the signing of blank cheques was not allowed at all, and this included the chairpersons of school A and C; finance officers of school B and C; principals of school A, B and C and treasurers of school A, B and C. The knowledge, implementation and adherence to policies, acts and prescripts as indicated by the respondents, is a clear indication that school funds of the three primary schools were spent with caution and not unnecessarily. It may happen that school funds could be used where they were not supposed to be used because of a lack of knowledge on the procedures to follow when there was a need to use them. It is through proper implementation of the management of school finance policies that proper procedures should be followed in the use of school funds based on knowledge of the SASA 84 of 1996, policies and the LPED prescripts on the management of school finances of 2009, 2011, 2014 and 2018.

4.4.16.9 Adjudication of procurement processes

On the question that asked participants to share their views as to who should adjudicate procurements processes, they provided the responses stated below.

Chairperson of School A:

The principal is the one who deals with the procurement of goods and services.

Chairperson of School B:

The principal is the person who is in charge of everything regarding procurement of goods and services.

Chairperson of School C:

The members of the SGB deal with the whole process of procurement.

Principal of School A:

The procurement committee is responsible with the procurement of goods and services.

Principal of School B:

The SGB chairperson and the principal are responsible with the procurement of goods and services. But for those goods above R30 000, the circuit manager should be informed and approves where it is necessary.

Principal of School C:

The finance and procurement committees are in charge of the procurement process and in addition the monthly reconciliation of the budget.

Finance officer of School A:

The procurement committee is instrumental with process of procurement, including adjudicating over the quotations and payments.

Finance officer of School B:

The finance committee is responsible with the procurement of goods and services.

Finance officer of School C:

The finance committee dealt with the whole procurement of the school service providers, including checking the quotations, appointing service providers and making payments.

Treasurer of School A:

This is done by the SGB, including adjudicating over the quotations and making payments.

Treasurer of School B:

This is the responsibility of SGB. This is always carried out when appointing service providers.

Treasurer of School C: *"The SGB is responsible with the procurement."*

It is evident from the extracts above that the chairpersons of school A and B indicated that the principal is the one responsible with procurement of goods and services. It emerged from their evidence that principals were responsible for the school funds and had the full power over the funds and did not accommodate other stakeholders in the school community. In addition, this creates an impression that the principal would also be responsible with quotations and payments. The acts and prescripts are not well followed if school principals alone carry on with the task of procurement, which should be done by the finance committee. The finance committee is a sub-committee of the SGB, meaning that it always reports to the whole SGB on its decisions taken before the implementation process. The SGB has a final say in the whole process of procurement of goods and services.

It is again also evident from the extracts above that the chairperson of School C, principal of School B and treasurers of Schools A, B and C all indicated that the SGB is responsible for the procurement of goods and services. It was also mentioned by the principal of Schools A as well as B, and the finance officers of Schools A, B and C that the finance committee is in charge of the procurement of goods and services. Principals, finance

officers and treasurers of Schools A, B and C together with the chairperson of School C indicated that the SGB with its finance committee is in charge of the procurement process. In accordance with the prescripts and acts pertaining to the management of school funds, the finance committee should take the role of adjudicating over the procurement of goods and services, making appointment and making payments. Although the finance committee would be procuring goods and services, the final say lies with the SGB.

4.4.16.10 Analysis of documents

Concerning the issue of documents that were used by the finance committee, the responses provided were as follows:

Finance Officer of School A:

We use the following documents in managing our school finances, namely the monthly statements, claim forms, procurement forms, cheque book and deposit book.

Finance Officer of School B:

We have got the income and expenditure books, use monthly statements, deposit book, cheque book, claim forms and a file containing departmental circulars on school finances.

Finance Officer of School C:

The following documents are available, namely, receipt book, quotation book, monthly statements, cheque book, claim forms, banking/deposit book, and a file used when making payment for service providers. Although cheque books were used, in most cases, the counter-foils were not completed.

It was evident from observation in School C, that blank cheques were prepared beforehand as there two blank cheques discovered in the cheque book and according to the regulations, this is unallowable tendency. There was also inconsistency when it comes to the issue of completing claim forms in all the three primary schools, because sometimes payments were made without first completing claim forms. Even if payments can be made without first completing the claim forms, it would be difficult to know why a certain payment was made for though the name of the payee is written on the cheque. These were depicted when checking the returned cheques from the bank against the claim forms. In certain instances, there were no claim forms matching with the returned cheques. The three

primary schools indicated how funds were raised, thus through castle jumping, casual days, and selling of vegetables, but there was no indication that money collected was ever deposited. The prescripts of the LPED stated that the money collected should immediately be deposited and cheques always be used when paying service providers except in cases where small amount is needed where petty cash can be used.

4.5 CHAPTER SUMMARY

This chapter about more on the presentation and analysis of data gathered from participants from all three primary schools in the Soutpansberg West Circuit, Vhembe West District, in Limpopo Province. The chapter covered research design, target population (participants), and sample. Data was collected through interviews on the major role of SGBs in planning and utilisation of school finances at school level. The participants responded to all research questions of this study in order for the researcher to be able to respond to the main research question: What strategies should be used to empower members of SGB in formerly disadvantaged schools to effectively their school finances? Various results were obtained from the study regarding management of school funds at the three primary schools. The findings from the interviews were presented in Sections 4.3-4.4. The following chapter is the description of the results that was presented in this chapter, comes to conclusions and in addition suggests ideas for improvement to enhance financial management of finances in schools.

CHAPTER 5:

SUMMARY OF FINDINGS, RECOMMENDATIONS AND CONCLUSION

5.1 INTRODUCTION

The aim of this chapter is to draw conclusions from the findings of the in-depth interviews with members of the SGBs including the chairpersons, principals, school treasurers, finance and petty cash officers among others regarding their roles on the management of school funds. It reports on the role of members of SGBs in managing and monitoring school finances. Chapter 5 presents a summary of literature review and findings, draws conclusions, proposes recommendations on how to improve the efficiency of the SGBs and the management of school funds, and suggests areas for further research.

5.2 OVERVIEW OF THE STUDY

Chapter 1 dealt with the research problem which clearly identified the research sub-question and also included the main aims and objectives of the research problem showing also the research approach. The research methodology was also identified in this chapter.

Chapter 2 provided a review of literature relating to the research topic which included some aspects as follows: the theoretical framework, school financial management, financial policies and legislative framework.

Chapter 3 outlined the research design, research methodology, and research paradigm to be used. This chapter also elaborated on the research collection method which was semi-structured interviews. Ethical considerations were fully explained. This was done to ensure credibility of the research results.

Chapter 4 presented and analysed data followed by discussion.

Chapter 5 presents a summary of the findings, recommendations and conclusion.

The main research question that this study sought to answer was framed as follows: What strategies can be used to empower the SGB members in formerly disadvantaged schools to manage their school finances efficiently? To address this question adequately, literature review, data analysis, presentation and discussion were geared to answering the sub-questions stated below.

- How do SGBs manage school funds?
- How effective is the training provided to members of the SGBs on the management of school funds after assuming their leadership role?
- What are the challenges of the SGBs in managing school funds in primary schools?
- What is required to make the SGBs succeed in managing the school funds?
- What can contribute to the SGBs failing to manage school funds in some cases?
- How problems in managing funds can be improved to the benefit of schools in the new dispensation?

A summary of literature review and of findings presented below seeks to show how this study addressed the above research questions.

5.3 SUMMARY OF LITERATURE REVIEW

This section is about literature reviewed as per the research sub-questions.

5.3.1 Parental Involvement

According to numerous scholars, parental involvement in school is vital in all countries, both developed and developing (Brain & Reid, 2003; Kamba, 2010). Parental involvement is of utmost importance as it is geared towards school effectiveness and children performance in general. According to Mncube (2009) and Tsoetsi et al. (2008), parents who do not possess large first-hand knowledge would be unable to lift standards or keep teachers to a higher standard of achievement. This supports the notion that parents serving on the SGBs should be knowledgeable about certain policies and acts, and that they should understand their role when serving on the SGB. It also highlighted the fact that after assuming their responsibilities, there should be training organised at school, circuit, district and provincial levels to make them aware of their responsibilities as members of SGBs.

5.3.2 The Role of School Principals in the SGBs as Ex-Officio Members

Fataar (2008:22) observed that the SGBs have become the prime site for principals to use this site to build a forum for authoritative performance. This was supported by Mncube and Naicker (2011) and Xaba (2011:201) by showing that other stakeholders were not allowed to exercise their sovereign power but rather school principals were the ones reigning over the governance process. The governance process is supposed to be under the SGB while the academic process falls under the SMT. Parental involvement should be encouraged to

foster the culture of teaching and learning in schools. There is numerous evidence which shows that parents are also denied enough time and space to deliberate on aspects of school governance; instead, some teaching staff continue to exclude them. They are barred, expressly or indirectly from participating in critical decisions affecting children's education. School principals should rather see themselves as the resource persons and the "engines" of schools. In addition, school principals should organise training for members of the SGBs in areas of finance to avoid a situation of school dysfunctionality. SGBs will not underperform if they get all the support from school principals. School principals as resource personnel play a major in empowering members of SGBs.

5.3.3 Partnership between SGBs and Principals in Schools

The close relationship between school principals and members of SGB is significant to the promotion of a teaching and learning community. A fight for dominance that usually occur between school principals and members of SGBs can be detrimental to the school community (Heystek, 2004; Karlsson, 2000; Mestry, 2006; Moon et al., 2000). SASA 84 of 1996 emphasised democratic participation, mutual responsibility as well as power decentralisation in the educational system. According to Botha (2012:582), the power struggle can be attributed to the principal's privileged position of having knowledge of policies and regulations, as well as knowing the school intimately compared to the SGBs' insufficient knowledge about the school and their roles and functions as SGBs. Parents are therefore encouraged to be literate, knowledgeable, experience of governance and skilful in order to execute their roles. Heystek (2010) stated that governing bodies must have sufficient power to hold the principal to account for quality education. Therefore, the relationship between school principals and members of SGBs must be nourished for the school to functional in accordance to the policies and regulations promulgated

5.4 SUMMARY OF FINDINGS

The study focused on the role of members of SGB in the management of school funds in the Soutpansberg West Circuit, Limpopo Province. The study also aimed to investigate and discover the position of some members of SGB in the management of school funds. Data collected from interviews led to the following findings.

5.4.1 Preparing and Presenting the Budget to Parents

On the question of preparing and reporting to parents the budget, the study revealed that parents reported to parents their school budget, as per the LPED prescripts (2006, 2009, 2011, 2014, & 2018). However, the study revealed that the schools that were sampled reported differently to parents. The analysis also discovered that the chairperson of School A stated that their school reported to parents twice per year, during the second and last term of school calendar year. In addition, the research also revealed that the chairperson of School B showed that reporting about school funds to parents is done quarterly. It was also indicated that in school B, the budget is presented during the last quarter of the year.

The study also revealed that the chairperson of School C stated that reporting about school finances is done once per year, that is, during the last quarter of the school calendar.

All the chairpersons mentioned that reporting about school funds is done during the last quarter of the year when the estimates of the new budget of the following financial year is presented to parents. The presentation about the budget is made in order to give parents an opportunity to provide inputs on the budget where it is possible.

The study revealed that the treasurers of Schools A, B and C indicated that reporting about school funds is done monthly. The three treasurers indicated that their starting point was the collection of the monthly bank statements of their respective schools, which can be used to align the income and expenditure for that month. The study also revealed that the three finance officers echoed the same sentiment when showing that reporting about the school funds was done monthly. In addition, it was revealed in the study that reporting was done in phases, starting from the finance committee, to the entire SGB and to parents.

All the three principals indicated that, in accordance with the policy, reporting on school funds was an important issue that is carried out during the last quarter of the school calendar. In the preparation and presentation, it appeared that the chairpersons and treasurers of the three schools were not knowledgeable about the financial management aspect. There is a need to train them in this aspect of financial management.

Therefore, in accordance with the prescripts and other departmental directives, the SGBs must prepare budgets each year, which indicate estimated income and expenditure of schools for the following financial year. The SGBs must present the budgets to a general meeting for consideration and approval by a majority of parents. The approved budget, as

well as the name of the auditor, which has been approved by the SGB, must be sent to the department by the 31 of January each year. This denotes that preparation and presentation of the budget is done once per year. This is what the chairperson of school C said and in addition the three principals of school A, B and C. This shows that three principals are knowledgeable about the prescripts and other departmental directives and their applications thereof.

The annual audited financial statements must be submitted to the parents' meeting by March 30 of the following year. The duty of the department is to make available final allocations to educational institutions by the 30 April of each school calendar year. A copy of the audited financial statements is to be given to the district senior manager on or before 30 of June each year.

According to Section 38, subsection (1) states that every year, the governing body of a public school must prepare a budget in accordance with prescriptions as determined by the MEC in the Provincial Gazette, which displays the estimated income and expenses (cf. 4.4.1) of the school for the following financial academic year. Furthermore, section 38, subsection (2) states that prior to a budget referred to in section 38, subsection (2), aforementioned if the governing body approves it, it must be presented to a general meeting of parents convened with at least 30 days' notice, for consideration and approval by a majority of parents present. The notice must also notify the parents that the budget is going to be available for inspection at the school at least 14 days before the meeting. The Financial Accounting Standards Board (FASB) states that financial reporting and accounting should communicate information about an entity's financial position as represented by assets and liabilities, transactions and other events and circumstances that affect financial performance and cash flows (Xaba & Ngubane, 2010:141).

5.4.2 Roles and Responsibilities of Members of SGBs

In this case, inquiry in terms of roles and responsibilities, the study found that, according to the LPED guidelines (2014), members of SGBs, on the management of school funds, the chairpersons of Schools A, B and C gave different answer to this question. The chairperson of School A stated that they report to parents about school finances, while the chairperson of School B indicated that he had no idea or any information about this as most them were done by the school principal (cf. 4.4.12). The study also revealed that only

the chairperson of School C stated that the role of SGB members was to control school funds, raise school funds, prepare and present the budget annually to parents.

It is evident from the findings that insufficient training (cf. 4.4.5) was done after the election of members of SGBs, as in the case of the chairperson of School B who referred the researcher to the school principal to respond to the question put to him.

According to section 30 (1) of SASA 84 of 1996, a governing body must establish and manage a school fund in accordance with instructions issued by the Departmental Head. All funds received by a public school including school fees and voluntary contributions must be deposited into the school fund. As a result, the SGB of a public school must establish and maintain only one bank account, however, SGB of a public school may, with the MEC's approval, may invest surplus funds in another account.

In accordance with LPED prescripts (2018), the SGB collects school funds to supplement resources from the DBE in case of fee-paying schools, manage school funds, keeping detailed records of all money received and spent (cf. 4.4.8), creates an AFS, have financial records audited on an annual basis, and send an annual report within six months after the school financial year Departmental Head on or before 30 June of each year and prepare and present an annual budget for the school to parents by not later than 31 March of the following year. The SGB is a govern agency, must ensure that receipts for all monies received by the school are issued as well as every source of income and expenditure is recorded and accounted for. The prescriptions and other departmental directives pertaining to the public school's finances ought to be abided by at all times. Schools are being build and also encouraged to utilise the computerised accounting systems, for example, the financial module in SA-SAMS.

5.4.3 The Composition of the Finance Committee

On the question of the composition and functionality of the finance committee, the study revealed that, in accordance to the LPED (2006, 2009, 2011, 2014& 2018), the three primary schools had established their finance committees to control their school finances. The research possessed additionally uncovered the fact that the finance committee of school A, as reported by its treasurer and finance officer was established with seven (7) members, while the finance committees of school B and C were established with five (5) and four(4) members respectively, as reported by their treasurers and finance officers. The

finance committee usually consists of four automatic members, namely, the treasurer of the SGB, the chairperson of SGB, the finance officer and the school principal, and other elected members from the parent component. According to the LPED prescripts (2006, 2009, 2011, 2014 & 2018) the finance committee may have up to nine members, in this case the parent component should be in the majority. Therefore, the total number of members of the finance committee of school B is five and school C four were insufficient in accordance to the prescripts. The prescript states that the finance committee may have up to nine members. However, the number of members of the finance committee of School A was adequate.

According to the LPED prescripts, the finance committee assists the school by providing a variety of “high-level” tasks like maintaining overall control of finances; yearly budgeting; expenditure; providing fundraising advice; assistance with the preparation of annual financial accounts; examining internal financial records; recommending who should be appointed as an auditor; advising the governing body on exemptions from school fees; ensuring that all procurement is done through correct quotation and tendering procedures (cf. 4.4.7); serving as the school procurement adjudicating body; and facilitating the process of the school development planning. All committees of the SGB must be chaired by SGB parent member in terms of section 30 (1) (b) and Circular 22 of 2002.

5.4.4 Knowledge of Acts and Policies

On the question of knowledge of acts and policies, the study revealed that, as per the various acts and policies, management of school funds should be carried out to avoid misappropriation and embezzlement of finances for the school.

The study also revealed that the chairpersons of Schools A, B and C were unaware or had no knowledge of the acts and policies that should be adhered to when executing their duties as school governors (cf. 4.4.16.4). In addition, the chairperson of School B also stated that maybe the principal of the school had a thorough knowledge of these acts and policies.

The study also revealed that even the principals of the three primary schools were not knowledgeable about these acts and policies promulgated in order to manage school funds. It was revealed in the study, that the principal of school A was only using the Revised Prescripts for the LPED and the drafted school finance committee policy for the

management of school funds, in the meantime the principal of school B was utilising SASA 84 of 1996; the school policy as well as PFMA 1 of 1998, and the principal of school C was utilising the PFMA 1 of 1998, the SASA 84 of 1996 as well as the prescriptions for the Norms and Standards for School Funding in education.

According to Rangongo, Beckmann and Mohlakwana (2016:2), financial terminology is defined in literature as poor financial management in schools which is referred to as maladministration, corruption is referred to as wrongdoing on the part of an authority, and misappropriation is referred to as dishonest use of funds for one's own benefit (cf. 4.4.12). Maladministration is defined in the school context as corrupt behaviour that has become a global trend, and results in non-compliance with administrative regulations and requirements (WCED, 2009). In addition, Rangongo et al. (2016) indicated that maladministration is associated with mismanagement, incompetence, inefficiency, malpractice and dishonesty. However, section 16 A (2) (i; k) of SASA requires public school principals to become good custodians of school funds and to do the following obligation: to take all reasonable steps to prevent any financial maladministration or mismanagement by any staff member or the school's governing body (16A (2) (i)), and to report any maladministration or mismanagement of financial matters to the school's governing body and the Head of Department (s16A (2) (k)). Section 38 (l) of the PFMA No.1 of 1999 refers to the principal indirectly by stating that the accounting officer of a state organ is responsible for preventing unauthorised, irregular, fruitless and wasteful expenditure and losses resulting from criminal conduct. In 2015, the South African DBE put a number of critical policies and normative frameworks in position essential to promote and support a high standard of professional ethics in public schools. The entire governmental framework depicts the role that members of the governing body and principals play in the management and administration of the school's financial situation. Therefore, school principals should know and understand all the legislative frameworks that deal with financial management.

5.4.5 Training of Members of SGBs

On the training of members of SGBs on financial matters, the study revealed that some members of the SGB received some training while others did not receive any at all. The study revealed that the chairpersons of Schools A and B were not trained at all, and only the chairperson of School C received training organised by the circuit office.

However, the research, additionally revealed the fact that the treasurer of School A was not trained at all and the only training she received was carried out by the school's finance officer, whereas the treasurers of school B and C were trained by the official from the circuit office.

In addition, the study also revealed that officers of finance at school A and C were trained by the school principal for a year and the official from the circuit office for one day respectively. Contrary to the training conducted for the other two finance officers, the finance officer of school B was not trained at all except the training that was organised by Standard Bank for a day.

According to Section 19 (1)-(2) of SASA 84 of 1996, the Head of Department must establish a programme to provide introductory training for newly elected governing bodies members to enable them to perform their functions; and provide continuing training to governing bodies to promote the effective performance of their functions or to enable them to assume additional functions. Furthermore, the Head of Department must ensure that principals and other officers of the education department render all necessary assistance to governing bodies in the performance of their functions in terms of SASA 84 of 1996. However, Motimele et al. (2005) maintained that the governing body must take the initiative in identifying areas in which it needs training.

5.4.6 The Role of the Finance Officers

On the question of the role of the finance officers, the study revealed that, as per legislation and LPED prescripts (2006, 2009,2011,2014& 2018), the three finance officers of Schools A, Band C revealed that their role is to monitor school funds by fulfilling all the tasks entrusted to them like writing cheques for paying service providers and purchases; filling in claim forms; doing banking; issuing of receipts if payments are done at school level and managing the cheque books, deposit books, statement files, receipt books, used cheques files, daily finance books and claim forms (cf. 4.4.6). In addition, a finance officer prepares financial files and monitors the procurement file. However, the study also revealed that that the finance officer of School B indicated that he did not regularly attend most of the meetings for the SGB because of work commitments and as a result it was the principal and deputy principal were left to answer most of the questions related to the role of finance officers.

Beside the information provided by the finance officers, the principals of the three schools also revealed the roles of school finance officers. The principal of School A revealed that the other role of the finance officer is serving as the secretary of their finance committee, while the principal of School C revealed that their finance officer takes charge of the allocation of norms and standards and keeps the appointment letters of service providers in a safe for monitoring purpose, and that the finance officer of his school dealt with the recording of everything related to school funds. The other roles of the finance officers revealed by their school principals were similar.

The chairpersons of Schools A and C also revealed that the role of their finance officers was to monitor school funds, recording all matters related to school finances, issuing cheques for payments, banking and assisting the school treasurer.

5.4.7 The successes of the SGBs in the Procurement Practices

On the question of the procurement practices, the study found that the treasurer and finance officer of school A and B differed with the treasurer of school C. The treasurers and finance officers of school A and B indicated that all members of SGB serve in the procurement committee, while the treasurer of school C differs with the two when he indicated that the procurement committee consisted of the principal, treasurer, secretary and finance officer, while the finance officer of the same school C indicated that the procurement has the following members, the principal, treasurer, SGB chairperson and finance officer. Therefore, the treasurers and finance officers of school A and B indicated that when procuring three quotations are needed and will always take the one of good quality and guarantee. The principal and chairperson of the SGB will authorise payment when the service has been rendered or when purchasing goods for the school.

5.4.8 The Appointment of External Auditor

The study revealed that the external auditor's appointment is completed by the SGB and school principal as stated by both the finance officer and principal of school A. The treasurers of school A and B, as well as the chairpersons of school A and B together with the principal of school B, all of them indicated that the appointment of service providers is entirely done by the principal alone. There is a huge similarity as to who is instrumental to the appointment of the external auditor amongst the treasurers and the chairpersons of school A and B as both of them indicated the principal is the one responsible with the

appointment of the external auditor. Again the finance officer of school A, chairperson of School C and principal of school C differed with the treasurers of school A and B, chairpersons of school A and B and the principal of school B who all indicated that the principal is the one responsible with the appointment of the external auditor. It was only the finance officer of school B who stated that the finance committee and principal had the responsibility of appointing service providers. In addition, the treasurer of school C indicated that the appointment of service providers is the obligation of the circuit manager.

The finance officers, chairpersons, treasurers and principals of school B and C indicated that principals, finance committees and finance officers are responsible with the appointment of the external auditor. It is only the school's principal of school A who indicated that the SGB is responsible with the appointment of the external auditor. There is huge gap of understanding this aspect of appointing the external auditor among members of SGB in these three primary schools.

5.4.9 Managing and Monitoring School Finances

On the question of managing and monitoring school finances, a research revealed the fact that the finance officers in charge of finances of the three primary schools A, B and C all knowledgeable about monitoring and management. This is backed up by the use of receipts when payment is made at school level, quotations when intending to procure and appointing service providers, the use of monthly bank statements, and using the expenditure and income books. Concerning the issue of monitoring and management of the school finances, the study revealed that the three finance officers of school A, B and C indicated that they use receipts when payment is made at school, use quotations when they want to purchase, use bank monthly statements, use expenditure and income book.

In addition, the treasurers of school A, B and C all indicated that bank statements are important in monitoring and managing school finances. It was also revealed that the finance committee meetings are held monthly to check how school funds are utilised. The chairpersons of these three primary schools also stated that the use of bank statements is vital in reconciling income and expenditure. The finance officer and principal of school A collect bank statements. The chairperson of School C stated that meetings are organised whereby the treasurer will give reports on how funds were utilised during a particular month to the finance committee, the SGB and finally the parents. In this aspect the participants responded according to the requirements of the prescripts and SASA.

5.4.10 The Roles of Signatories as Members of SGBs

On the question of the roles of signatories as members of SGBs, the study revealed that members of the SGBs are aware about the signatories and their roles for their respective schools. In addition, the research also discovered that the number of signatories of the three primary schools differ, where school A has only two signatories, the treasurer and secretary are the only two signatories, leaving out the deputy chairperson who is supposed to be included in accordance to the prescriptions (2018), school B has three (3) signatories who are the treasurer, deputy chairperson and the secretary; and school C with three signatories who are treasurer, chairperson and secretary, and according to the prescripts the chairperson is not allowed to sign cheques as his or her role is always to authorise all the payments together with the principal.

However, the three treasurers of the three primary schools indicated that the principal and deputy principal were responsible for the authorisation when making payments. In accordance to SASA, the principal and chairperson are the only ones who authorise payments and not the deputy principal. The principal cannot authorise payment and, at the same time, serve as a signatory when payments are made.

In addition, the finance officers of school A, B and C, all stated that there should be three signatories in accordance with SASA and the LPED, namely, the treasurer, deputy chairperson and an additional member from the SGB.

According to the prescription, paragraph 6.5.3 signatories should be the following people: the SGB treasurer, the deputy chairperson and a third member from members of SGB. School principals, chairpersons and finance officers are not permitted to be signatories. In addition, every payment must be authorised. Therefore, the school principal, his or her delegate and the chairperson of SGB must authorise such payments before any payment is made.

5.4.11 The Appointment of Service Providers

On the question of the appointing service providers, the research discovered that service providers are appointed by the SGB, and that the chairpersons of Schools A, B and C, as well as the treasurer of School C all indicated that service providers are usually appointed by means of tossing. Furthermore, they stated that the process of appointing service providers is done by the SGB.

In addition, the principals of the three primary schools also indicated that when appointing service providers, three quotations are needed. The principal of School A stated that the following people were responsible for the whole process of appointing service providers: the principal, finance officer, treasurer and chairperson of SGB. In addition, the principals of all the three primary schools indicated that service providers were appointed on the basis of quality, guarantee and value for money of the work done.

The treasurer of School A indicated that in the event of appointing service providers, the principal would invite all members of the SGB to adjudicate over the right service provider to be appointed. However, the treasurer of School B indicated that three quotations, guarantee and quality of the work done would be looked into when appointing service providers.

5.4.12 The Issue of Virement as a result of challenges

On the question of the issue of virement, the study revealed that the three primary schools do virement when there is a need or serious challenges. The study revealed through the treasurer of school A that if there is a shortage of funds, as a school the money for norms and standards could be used to pay food handlers in case where the department did not deposit the money on time and could be used in attending to emergencies like when the roof of the school has been blown off due to heavy storm and was not budgeted for. The treasurer of school B also indicated that virement can be instituted for catering and repairing school toilets. Furthermore, the treasurer of school B indicated that if School B wanted to institute virement, the finance committee would have a meeting where the issue of virement would be discussed, and the finance committee would not take the final decision, but instead this would be handed over to the SGB and its approval will be taken to the parents' meeting. In School B, virement would be approved by all the stakeholders. However, the treasurer of School C indicated that if they want to shift the budget, the first thing to be done would be to check the budget and secondly to found out if there would be enough funds for budgeted items.

School A's financial officer stated that virement will take place on certain items and when is carried out, it will start from the finance committee, to the members of the SGB and finally to parents having learners at the school. This is done so that all stakeholders should be aware of the status of the money of the school. In School B, the study revealed that virement is made to cater stakeholders only when attending meetings. The study also

revealed in School C that the finance committee is the only structure at school level that had all the powers to decide about virement. The amount of R500 referred to as petty cash is always reserved for small items like when appointing a service provider to attend a leaking pipe or broken window.

In accordance to the LPED a set of guidelines for school finance management (2014), a monthly budget of R500 should be considered, and made accessible in order to meet the requirements of the school for a few small items. The use of small cash for non-essential purposes must be prevented, this is sometimes a very small amount for a single month for a school as per the needs for that month. As the petty cash is minimal, schools will in one way or the other be compelled to shift their balances for those items not budgeted for or where money budgeted for another item has run out, and if this is the case, virement would be an option for the school to function effectively and efficiently. Therefore, where virement is instituted, all the stakeholders must be involved as they have initially also participated in the approval of the budget.

5.4.13 Strategies to Raise Money in support of the School

On the question of raising finances for the school, the study revealed through the three principals that their schools raised funds in different ways. The study revealed that the principal of School A indicated that their school funds were raised by the school selling vegetables to the community as well as sweets to learners. The principal also stated that their funds are augmented by charging R1.00 to members of the community when making photocopies of their documents like birth certificates, school leaving certificates and identity.

In addition, the principal of school B also stated that their school increased funds by selling snacks and soft drinks to learners and members of the community. However, the principal also indicated that Fridays have been declared a casual day for learners where every learner paid R6 on the day and the school requested donations from the community.

The study also revealed that in School C, funds are raised by charging each learner R2 every Friday for “civvies day” and selling vegetables to members of the community.

The study revealed that the treasurers of Schools A and C indicated that their school raise funds by charging R2.00 every learner on Fridays of school days, while the treasurer of school B indicated that every learner pays R50.00 meant for casual days which is Friday

of every school day throughout the whole year. The treasurer of School B also demonstrated that funds are raised by selling porridge and chicken feet to learners and members of the community.

Moreover, the study also uncovered that the finance officers of school A, B and C shown that every learner pays R2 every Friday which is regarded as a casual day where their own clothes and not their school uniforms dress. However, the finance officer of School C also indicated that their school raise funds by hiring their classes and school to the community where they charged them R300 and R500 for gatherings or church services and allowing neighbouring high schools to conduct their extra classes there respectively. In addition, School C also raised funds from surplus money from their school trips. Section 20, subsection (2) of SASA 84 of 1996, states that a public high school may authorize fair use of the school's facilities of the school for community, social and educational purpose in order to raise funds, subject to the terms and circumstances that the governing body deems reasonable and equitable conditions as the governing body may make a decision, which may include the imposition of a fee or tariff that benefits the institution.

In agreement with Section 36 (1) of SASA, to increase the quality of education for all learners, the SGB of a public school must take all reasonable efforts within his or her means to augment the state's resources of the school.

Therefore, these schools in the study were involved in raising school funds as stipulated by Section 36 (1) of SASA, meaning that they were not contravening either policy or legislation pertaining to raising school funds. The means of raising school funds by the three schools were in line with Section 36 (1), as they are all attempting to raise funds to supplement existing resources of the government.

5.4.14 The Petty Cash Issue

On the question of the petty cash, the principal of School A revealed that the finance committee would check the status of the budget in order to make recommendations on the funds available. The finance committee reports its finding to the SGB. The petty cash will always be used for small items and if it is a big project of more than R30 000, the circuit manager will approve the amount to be used. The principal of School B also stated that if there is a need of extra funds, the finance officer will make the determinations in order to borrow from other items still having more funds. Therefore, the finance committee will

report its findings to the SGB and lastly to the parents for approval by all stakeholders. In School C, the principal stated that the process of prioritising items from the budget was done in the middle of the year when the finance committee organised a meeting. The bank statements would be collected to check the balance in order to shift certain funds to where there was a need during that particular financial year.

However, the treasurer of School A indicated that their petty cash was raised by selling snacks, hiring jumping castles and through casual days where every learner paid R2. The petty cash would be used only for small items.

The study also found that School B relied on their finance committee, SGB and parents to determine their petty cash. The treasurer of School C mentioned casual days where every parent contributes R100 at once for the whole year.

However, the finance officer of Schools A and B agreed that their schools adjusted their budgets each time when there was a need to purchase another item or a new project that had not been budgeted for. In School A, they usually checked items for which there were still enough funds, and would thereafter engage all the stakeholders on the process of adjusting the budget. The finance officer of School B indicated that the starting point for their school when effecting shifting of the budget was always preceded by reviewing the budget and this was echoed by the finance officer of School C. In accordance to the LPED prescripts (2011, 2014, 2018), a limit of R500 per month should be made accessible in cash for the necessities of school. The unnecessary use of petty cash should be avoided, as well as that is required to be determined ahead of time, filling a requisition form and payment made in cheque. No advances could be made out of the petty cash. In addition, only the finance officer, principal or any other person or persons duly authorised by the SGB could have access to the petty cash. The petty cash could only be removed from the cash box if replaced by an approved petty cash voucher. The petty cash should be balanced and reconciled monthly (LPED, 2011, 2014, & 2018). The cash in the petty cash box should continuously amount to R500, being the most extreme, combined with the vouchers inside. The petty cash must be kept in a secure location at all times. However, the delegated petty cashier should be the one who cashes the petty cash. All the respondents, principals, treasurers and finance officers indicated that they did not understand the petty cash issue and this was a clear indication that the three did not have a petty cash officer as stipulated in the prescripts and other regulation. The failure to

appoint the petty cash officer would sometimes compel the school to use cheques to pay small items and this could be costly to the institution.

5.4.15 The Finance Policy

On the question of the finance policy, the study revealed that the treasurer shown that the principal and members of the SGB are responsible with the drawing of the finance policy in both School B and C. In addition, it was also indicated that the members of the SGB responsible for the drawing of the finance policy were the principal, treasurer, finance officer, petty cash officer and the deputy principal.

The research also discovered that all of the officers in charge of finances in the three schools indicated that the finance committee was the only sub-committee of the SGB that was responsible for drawing up the finance policy. In terms of the Limpopo prescripts, every school should develop a financial policy. The financial policy should specify what the methods and rules for dealing with cash in the school are. The approach should give a clear understanding of the obligations of the treasurer, finance officer, principal, petty cashier, assets /stock controller, procurement committee and different people appointed for explicit positions.

5.4.16 The Process of Paying for Goods and Service Providers

On the question of making payments, the study revealed through the treasurer of School A that before any payment was made the principal and chairperson approved payment while the treasurer of School B shown that the principal and treasurer were responsible with the payment. However, the treasurer of School C mentioned only that the cheque was arranged by the finance officer and the signatories would be treasurer and secretary.

In addition, the finance officer of School A indicated that the SGB made payments, whereas the cheque would be arranged by the finance officer and the signatories would be the chairperson and treasurer. However, in School B, the study revealed that the principal and chairperson authorised any payments while the finance officer prepared the cheque. The finance officer of School C stated that the principal and the finance committee were responsible for payments while the finance officer prepared the cheque for payment once the service had been rendered to the satisfactory of the SGB.

The three principals of Schools A, B and C indicated that three quotations would be needed before the appointment of any prospective service provider. The three principals also stated that the process of appointing service providers was always conducted by the finance committee/procurement committee. The principal of School B indicated that the principal and chairperson were responsible for the authorisation of cheques.

In accordance with the LPED prescripts (2018), there will be no blank cheques which could be endorsed by any member under any conditions; all payments made for the school, aside from petty cash, should be made with a crossed cheque; there should be the signatories to the record and just two could sign at a given time; and what is more, that no modification would be permitted on any cheque: if a mistake had been made, at that point another cheque must be signed and the old one cancelled. In addition, signatories needed to check all supporting documents before signing a cheque used for payments of goods and services. The treasurers of School A and C were not aware of who was responsible for the payments, since the treasurer of School A mentioned that the principal and chairperson were responsible, while School C mentioned that the treasurer and secretary were responsible for the task of making payments to service providers.

The finance officer of School A mentioned that the chairperson and treasurer are the ones responsible for making payments to service providers. The participants from the same school gave different views on most aspects which showed that there was insufficient training conducted at all levels of the education department. In this case, the treasurer of school mentioned the principal and chairperson whereas the finance officer of School A mentioned the chairperson and finance committee. This situation could be avoided if training of newly elected members of SGBs was conducted immediately after the election. This would assist the new members in understanding their role in the SGB.

5.4.17 Dealing with Items Not Budgeted For

The treasurers of the three primary school gave different views on the issue of items not budgeted for. The treasurer of School A indicated that their school raised funds, found sponsors and requested certain things from the national lottery. The treasurer of School B stated that if there were items not budgeted for, they usually called a meeting to check the status of their finances. The finance committee would report everything found related to the funds to the SGB. At the end, the whole item would be taken to that parents for approval if there was a need to shift the balances.

However, on the issue of items not budgeted for, the chairperson of School A indicated that the principal does everything on their behalf while at School B the chairperson indicated that he always delegated his deputy chairperson to assist in obtaining those items to support the school. It was found that the needs of School C were thoroughly checked where there would be a meeting of the SGB. The SGB meeting would be called to align the income and expenditure to choose where the moving of cash could take place.

The principal of School A indicated that for items not budgeted for, a meeting was called in order to review the budget. The meeting would check which items in the budget still had enough funds in order to institute virement. The process of handling virement would go from the finance committee to the SGB and lastly to parents. All stakeholders would be informed about the process of shifting the budget because when it was approved, all the stakeholders were informed, and their approval would be needed when the virement were done. Be that as it may, the principal of School B indicated that the first thing to be done would be to check whether it was a small item or big item. If it was a small item the finance committee would make a decision whereas if it was a big project, the circuit would make an approval. The principal of School C indicated that if it was a big project there would be a need to review the budget. Teachers, members of SGB, the circuit manager, committee members on finance and parents would be engaged with the endorsement of funds needed for the item not budgeted for.

5.4.18 Number of Bank Accounts held by the School

The three finance officers of school A, B and C, treasurers of school A and B and chairpersons of school A and C revealed that their schools had two banking accounts. The treasurer of School C and chairperson of School B indicated that their respective schools had only one banking account. The participants were from the same school, but their views differed; for instance, the treasurer of School C and chairperson of School B spoke about one banking account whereas their colleagues stated that their schools had two banking accounts, namely, the one for NNSSF and the other one for NSNP.

As per Section 2 B-17 of SASA 84 of 1996, the governing body of a state funded school should set up a school support and oversee it as per directions given by the Head of Department. Subject to subsection (3), all funds received by a government funded school including school charges and voluntary contributions should be deposited in the school

fund. In this manner, the governing body of a state funded school may, with the endorsement of the MEC, put overflow cash in another account.

However, the second account as per the LPED is for NSNP, and this is in line with paragraph 146 of the amended NSSF. This is a separate account from that one of the NSSF as it is only for the payment of firewood or gas and the food handlers. Most no-fee schools have this account with the exception of schools falling under Quintile 1. Therefore, the three primary schools under this study were supposed to have these two accounts because of their status of falling under Quintile 3 and no-fee school category.

5.4.19 Number of Years Served by the SGB Members

The study revealed that most members of the SGBs at the three primary schools served in the SGB for more than three years. The secretaries of Schools A, B and also C served in the SGB more than three years, the finance officers of Schools A and B served for a period of three years, the treasurer of School C also served for three years in the SGB and the chairpersons of school B and C also served for three years in the SGB. It is only the finance officer of School C who served for nine years in the SGB, the treasurers of School A and B served in their SGBs for six and five years respectively and the chairperson of School A served for twelve years in the SGB.

The number of years each participant served in the SGB speak volumes in most cases, like the finance officer of School C who had served nine years, while the treasurer of school A and B served for a period of six and five years respectively. Furthermore, the chairperson of School A indicated that he had served in the SGB for 12 years. It would be easy for newly elected members of SGBs to acclimatise themselves in this new environment.

5.4.20 Circumstances that can lead to the Use of Blank Cheques

The following participants in this investigation demonstrated that by no means should a blank cheque be used, that is, the chairperson of School A and C, three principals of Schools A, B and C, finance officers of Schools B and C, and treasurers of all the three schools. The chairperson of School B indicated that he had no idea about that and would like to request the principal to answer on his behalf and the finance officer of school A also stated that blank cheques were sometimes issued when the item was needed very urgently. The chairperson of School C did not have any knowledge as to how and where a blank cheque can be issued without authorisation by the principal and chairperson.

According to the LPED prescripts (2014) for financial management, state that there will be no blank cheques maybe under any circumstances, signed by any member. The prescript additionally expressed that except for petty cash, all payments made for the benefit of the school, should be made with a crossed cheque and exceptional cases to be addressed by the school finance policy. Hence, there must also be three signatories to the account and just two may sign at a given time. No adjustments were permitted on any cheque, and if a mistake had been made then a new cheque must be endorsed and the old one cancelled. Moreover, no cash received could be utilised for payments prior to being deposited. All cheques given needed to be crossed and no cash cheques could be issued. Furthermore, just one chequebook could be utilised at any given time. The signatories should check all supporting documents previously signing a cheque utilised for payments of goods and services. It was also vital that three quotations had to be called for before any purchase was made. It was the responsibility of the SGB to approve tenders or quotations.

All payment vouchers, cheques requisitions, bank statements, and paid cheques should be appropriately petitioned for auditing and reference purposes. At the same note, request books should be recorded in the controlled writing material register. At the point when request books were required, the finance officer, principal or any other approved person of the SGB expected to sign them out. The order forms should be printed in three-fold and be pre-numbered. Finally, the school stamp needed to be on the original and duplicate copies of the order books.

5.4.21 Adjudication in Procurement

The study showed that the chairpersons of Schools A and B demonstrated that principals of their schools adjudicated over the procurement process. Nonetheless, the chairperson of School C, and treasurers of Schools A, B and C all demonstrated that SGBs mediated when the needs arise to procure goods and services. On the issue of adjudication in procurement, the principals and the finance officers of Schools A, B and C all stated that the procurement committee was responsible for the adjudication on procurement.

In accordance with the LPED prescripts (2014, 2018), the finance committee must guarantee that acquisition (purchasing of goods and services) is done through right citations and tendering procedures. Moreover, the finance committee serves as the school procurement adjudicating body and works the process of the school improvement planning. The finance committee is expected to employ good practice for procurement and

introduce binding contracts. It is the obligation of the finance committee to inspect all contracts and exhort the SGB on financial and operational validity of all the contracts. The SGB must, must along these lines, approve all contracts and should get lawful and other applicable guidance. All agreements should be recorded as a hard copy (DBE, 2011:11). Citations must be obtained from accredited suppliers and should be assessed by the finance committee. The most sensible and preferred quote should be chosen. It must likewise be noted that the least expensive statement does not approach the best quality. All citations must contain detailed specifications regarding with respect to the conveyance note, conditions or on the other hand any limits advertised. What is more, the quotations must follow the departmental and tender delicate guidelines. The SGB has the responsibility of approving all the quotations.

According to the provincial prescriptions for management of school funds at government funded schools (point 6.6), three citations are recommended. However, any procurement over R30 000 must be endorsed by the circuit manager. The finance committee must prescribe the provider to the SGB for endorsement and acknowledgement

The principals and finance officers of Schools A, B and C all stated that the procurement committee was responsible for the adjudication process, except the chairpersons of Schools A and B who cited that this was done by the principal, and the chairperson of School A together with treasurers of Schools A, B and C, all stated that the principal was the right person for this task. Therefore, the findings show that the participants were workshopped inadequately because every time there was a difference when responding to the question asked even if they came from the same school.

5.5 RECOMMENDATIONS

The findings of the study led the researcher to make the following recommendations.

5.5.1 Recommendations for School Principals

5.5.1.1 Knowledge of educational policies and acts

School principals should understand all the acts, policies and prescripts of the education department, like the SASA 84 of 1996, prescripts (2009, 2011, 2014 & 2018), National Education Policy Act (NEPA), PFMA, and Employment Equity Act. The everyday exercises of school principals are related to these acts, policies and prescripts. It is, therefore,

advisable that the DoE take cognisance of these when making appointments of teachers to senior positions.

The three principals of the three primary schools A, B and C had different views of the policy and act applicable to the management of school funds as per the regulation pertaining to school funds (cf. 5.2.4). According to SASA and the LPED prescripts on (2009, 2011, 2014, 2018), principals of schools are called the chief accounting officers at their respective schools, and as such play a leading role in carrying out the following financial duties to manage the school's finances:

- (a) Follow the financial policy developed by the SGB.
- (b) Implement the decisions of the SGB.
- (c) Supervise and monitor the work of the Finance Officer.
- (d) Ensure that proper financial records are kept.
- (e) Monitor and control income and expenditure.
- (f) Make input into the preparation of the annual budget.

For the principals to carry out their day-to-day duties, they need to be knowledgeable about all the aspects related to the acts and policies applicable to the use, management and accountable to school funds.

All these principals are from the same Soutpansberg West Circuit, but they responded differently, which could at a certain level cause a serious concern as to how they were appointed and why they are not being assisted perhaps to register for short courses on financial management. Policies and acts lead and direct the head of any institution to perform their duties successfully, because the acts and policies direct how school finances should be managed on a daily basis. After the appointments, there must workshops for school principals to fully understand how school finances and school assets should be monitored and managed.

However, the DBE should give policies and procedures, rules, regulation and guidelines on how best the school funds can be anticipated, saved, withdrawn and pay for goods and services.

5.5.1.2 Regular financial training

According to section 19 (1)-(2) of SASA 84 of 1996, members of SGBs and school principals should be capacitated through training aimed at improving school financial management. Schools' financial management should be a significant concern for PEDs. Furthermore, section 19 of the SASA specifies that the provincial department should give basic preparing to new governing bodies to empower them to play out their capacities. The governing bodies should also be given continues training to promote the effective performance of their functions or to empower them to accept extra capacities. The training given to school governing bodies by the districts typically incapable as many department officials chosen to train the SGBs are not specialists in financial management of schools (Mestry, 2004:32). In addition, a few schools in the districts utilise the services of consultants who do not really have a sound information on school finances to prepare SGBs.

The study revealed different responses on whether members were trained before assuming their duties, and it was learnt that members from the SGBs were not appropriately trained. This is upheld by the data revealed on this research project (cf. 5.2.5). If the principal, being the accounting officer, is not knowledgeable on the management of school finances, at that point this can sway adversely on the advancement of the school. It additionally shows that most members of SGBs did not receive training on school finances. Some were trained for one day, others for two days and very few were trained for a week or so. The trainings were either organised by the circuit office or by the school principals, although did not take place throughout the year, although it is the duty of the circuit office to put together the training for the entire year. Failure by the HoD to organise training of this nature aimed at empowering members of the SGB, would now and then lead to maladministration, misappropriation and embezzlement of school funds. The DBE has also a role to play, through giving support to schools and initiating training at all levels of the education department, in particular at school level, circuit level, district level and also provincial level.

5.5.2 Recommendations for the SGBs

5.5.2.1 The literacy level of members of SGBs

There is a challenge emanating from members of SGBs who could not read and write. This will always be a challenge where the literacy level of members of SGBs is low, because those members would depend more on certain individuals during workshops and trainings session for them to grasp how SGBs function, more especially their role and responsibilities as members of SGBs. Even if they are provided with documents, it would be problematic for them to go through the acts and policies, like the SASA and NEPA and the Finance policy. This situation will prevent full participation of certain members of SGBs, as they would be unable to demonstrate an understanding of these acts and policies.

Therefore, it is vital that the PEDs should assist by giving support to SGBs in order to encourage full participation from all the stakeholders. Section 19 (1)-(2) emphasises that the Head of Department is responsible for the organisation of training of members from SGBs. In addition, training from various levels (school, circuit, district and provincial levels) of the education department could improve the situation in schools. The situation in which members of SGBs are unable to explain how budgeting, banking, procurement, deposits and withdrawals are done at school level, can be improved if members of SGBs are fully trained on a monthly basis.

5.5.2.2 The roles and responsibilities of members of the SGB

It appears to be that most members of SGBs do not comprehend their roles and responsibilities, and this was evident in their reactions to certain questions inquired by the researcher where they indicated that the school principals should respond to those questions (cf. 5.2.2). The SGBs as stated in the LPED prescripts (2009, 2011, 2014 & 2018) have the most significant task to carry out in the management of school funds, and this is visible where almost all the committees of the SGBs are chaired by the parent component as far as SASA, Section 30 (1) (b). As per the LPED prescriptions (2009, 2011, 2014 & 2018), the SGB is the Accounting Authority and as such needs to complete the accompanying financial obligations to manage the school's finances:

- (a) Fundraise to add the PED's allocation/capitation grant.
- (b) Develop a school financial policy.
- (c) Oversee the school fund.

- (d) Open and keep a school 's account
- (e) Plan yearly fiscal reports as indicated by the endorsed common place rules
- (f) Prepare and present an annual budget for approval by parents.
- (g) Guarantee that the appropriate financial systems frameworks are set up.

In addition, as a sub-committee of the SGB, the finance committee assists the school by performing a variety of “high-level” responsibilities, such as maintaining overall management of the money, drawing up the budget each year provide advice on monitoring and approving all expenditure, advising on fundraising methods, aiding when drafting a member of the AFS and in addition examining internal financial records. The finance committee is made up of the treasurer who must be a parent. The PED should play a role in empowering members of the SGBs by means of organising training on monthly basis and requesting reports that will be checked by someone appointed for that task. Furthermore, this situation can be improved only if the PED appoint officials to monitor and give support to individual schools where there is a need to make the whole process successfully. The role is one of the most pressing issues that must be addressed as well as the chairperson’s responsibilities, including the deputy chairperson, members of the SGB including the treasurer. In their response to the questions posed by the researcher, not one was able to respond positively to all the questions.

5.5.3 Recommendations for the Education Department

5.5.3.1 Proper requirements for promotional post to senior positions

There is evident from school principals of the three primary schools, that only one principal from the three schools was able to respond positively to the questions posed by the researcher. According to the Prescripts (2014), the school principal is the accounting officer, and as such their role should be to give support to the SGB. A challenge would be a case where the principal is unable to give support to members of the SGB, for instance, like organising the internal training for the SGB. School principals should also play a role in dealing with the internal challenges, but this would sometimes be difficult depending on the level of qualification of school principals.

The PED has a role to play when appointing school principals, because there would be a need of checking the educational qualifications of the applicants in order to create a situation of proper financial management in schools. The education department should

recommend incumbents with the highest possible qualifications and experience to senior positions to avoid situations where school funds cannot be managed effectively and efficiently.

5.5.3.2 Organising workshops for financial management

The DBE is responsible for organising ongoing workshops earmarked for empowering members of the SGBs in the effective and efficient management of school funds. The workshops held at school level and should be conducted by the head of that school, continue to the circuit level and the district level where those in governance would be responsible for training and lastly to the provincial level under the HoD.

The arrangement of the workshops should take place under the watchful eye of the education department officials entrusted with that responsibility. There must be reporting on a monthly basis and where there is a need for support it must be addressed urgently. The officials entrusted with this responsibility should also have schedules for all the schools indicating the times and dates in which their meetings will take place which will assist the officials interested in attending the meetings. Principals of schools together with all the members of SGBs should attend all the meetings organised for financial meetings.

5.6 CONTRIBUTIONS OF THE STUDY

The study's major goal was to investigate the role of SGB members in the management of school finances. The research also included data and an analysis of the findings related to school finance management. There is, in specific occasions, an issue with how to manage school finances, and this study has made a major commitment to the main research question. The research findings bear testimony that policies and prescriptions promulgated by the DBE should be reviewed in a way that all the gaps or loopholes are addressed. It is obvious from the research findings of the study that the DBE should review or make amendments to the policies and prescripts which play a major role in informing schools on how to manage school finances. One can assume that for schools to be successful in the management of school funds, close working relationships between the DBE, principals, teachers and all other stakeholders should be developed. This working relationship can be ensured through training organised by the DBE for principals, teachers and members of SGBs.

5.7 LIMITATIONS OF THE STUDY

The rationale of the study was to explore the role of SGBs in the management of school finances in three primary schools. The limitation of the research is the little size of the sample of three essential primary schools out of a population of 30 primary schools.

Although the study provided an overall view of the role of SGBs in the management of school finances, there was also the presence of gaps between parent component and teacher component in the way of understanding the role of members of SGBs. Some members of SGBs from both teacher and parent component were able to grasp what the researcher was talking about easily while there were also those from both parent and teacher component who struggled to understand most issues dealing with school finances. This was a challenge throughout the study where some members of SGBs were sometimes reluctant to answer certain questions. There were members of the SGBs from the parent component who were not free to respond to some questions as they kept on referring the researcher to the school principal to answer certain questions. Some teachers were also not knowledgeable about policies and acts. This happened even after the researcher had given confirmation of confidentiality and anonymity to the participants. It is evident that most schools experience the same challenges, even though previous scholars have made recommendations on the most proficient method to address the issue of the management of school funds. Beside the limitations, data collected contributed greatly to the identification of areas that needed special attention in the management of school funds.

5.8 SUGGESTIONS FOR FURTHER STUDY

The study followed the qualitative research methodology, and it is prudent that a mixed research methodology is utilised for this topic in future to explore the degree of the utilisation of policies and prescripts to address the point on the part of members of SGBs in the management of school funds. Further study is suggested to explore the difficulties looked by SGBs in overseeing school funds. Although this study was conducted at only three primary schools, it would be better if it could be conducted at other schools to get a better view of what is happening in other schools to explore the extent of this anomaly. Further studies can likewise be led in both public rural and urban schools, also in private schools in rural and urban regions to be ready to get a broader overview of the challenges faced by schools regarding management of school finances.

Other studies can focus on these areas: information on the legislative and policy frameworks, preparing of members from SGB and more emphasis on the roles and obligations of members from SGBs.

5.9 CONCLUDING REMARKS

This study, like the other previous studies on financial management by Ndou (2012), Makrwede (2012), Mestry (2004), and Dibete (2015) focused on the necessities of SASA, as the legislative framework declared since the dawn of a new democratic South Africa on the management of school funds. Besides SASA, the HoD prepares and supplies schools with the prescripts (2006, 2009, 2011, 2014, 2018) managing with the financial management of schools. The fundamental objective of SASA and all the prescripts would be to guide the SGB on financial management as to the monitoring, organising, managing and controlling the school funds.

The study focussed on the role of SGBs in overseeing school funds in three primary schools in Vhembe West District, Limpopo Province. Relevant policy documents were analysed that revealed that the management of school finances by SGBs is not well done and that there is a need on the part of the LPED to address the issue of nominating members of SGBs , which if not well addressed could be detrimental to the entire school community in managing school funds efficiently and effectively. Nonetheless, this could not be done by the government alone, but also in close cooperation with other stakeholders like Teacher Unions, Non-Governmental Organisations (NGOs), Student Formations, parents, Faith-Based-Organisations (FBOs) and interested parties to address the issue of management of school funds.

The study was conducted in order to explore how SGBs members play their role in the management of school finances, and it was aimed that its findings would encourage further studies on the topic. This was important because adherence to policies and regulations could benefit schools, community and the entire society. The study also highlighted a number of challenges faced by members of SGBs, thus, parent component serving on the SGBs, principals and teachers who most of the times failed to adhere to the prescripts of the LPED, SASA and other related regulations pertaining to management of school funds. The findings revealed that SGBs failed to manage their school funds due to other factors like principals who did not train members of SGBs on matters related to school finances, principals who wanted to control SGBs, the literacy level of some members of SGBs from

the parent component and sometimes conflict emanating between principals and some parents serving in the SGBs.

Though the NNSSF was adopted by the different provincial education departments to assist mostly schools under Quintiles 1-5, based on the demography of areas where schools are situated, it is now problematic because the money allocated to schools is no longer spend in accordance to the prescripts and regulations. In addition, nothing is done to those found on the wrong side of law pertaining to management of school funds, where school financial mismanagement is not getting any attention as shown by the increase on the number of reported cases.

The study could lead to discussions about policy review on the management of school funds. School principals had a role to play in developing training manuals to assist members of SGBs on the management of school funds. The study also highlighted the gaps on the management of school funds and as a result another new model is needed to close the gaps that emerged which led to mismanagement of school funds. If new models could be developed, these challenges on school financial management could be a thing of the past in which case the new control measures of funds in place can enhance proper budgeting and spending by the entire members of SGB.

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APPENDIX A: ETHICAL CLEARANCE



UNISA COLLEGE OF EDUCATION ETHICS REVIEW COMMITTEE

Date: 2017/08/16

Ref: **2017/08/16/08019835/21/MC**

Dear Mr Rasikhanya,

Name: Mr NA Rasikhanya

Student: 08019835

Decision: Ethics Approval from
2017/08/16 to 2020/08/16

Researcher:

Name: Mr Rasikhanya

Email: rasikhanyaa@gmail.com

Telephone: 0716472757

Supervisor:

Name: Prof M Lekhetho

Email: ekhem@unisa.ac.za

Telephone: 012 429 3781

Title of research:

The roles of school governing bodies in managing school funds: A case study of three selected primary schools in Vhembe, Limpopo Province

Qualification: M Ed in Education Management

Thank you for the application for research ethics clearance by the UNISA College of Education Ethics Review Committee for the above mentioned research. Ethics approval is granted for the period 2017/08/16 to 2020/08/16.

The low risk application was reviewed by the Ethics Review Committee on 2017/08/16 in compliance with the UNISA Policy on Research Ethics and the Standard Operating Procedure on Research Ethics Risk Assessment.

The proposed research may now commence with the provisions that:



University of South Africa
Preller Street, Muckleneuk Ridge, City of Tshwane
PO Box 392 UNISA, 0003 South Africa
Telephone: +27 12 429 3111 Facsimile: +27 12 429 4150
www.unisa.ac.za

1. The researcher(s) will ensure that the research project adheres to the values and principles expressed in the UNISA Policy on Research Ethics.
2. Any adverse ~~incidents~~ in the undertaking of the research project that is relevant to the ~~conduct~~ of the study should be communicated in writing to the UNISA College of Education Ethics Review Committee.
3. The researcher(s) will conduct the study according to the methods and procedures set out in the approved application.
4. Any changes that can affect the study-related risks for the research participants, particularly in terms of assurances made with regards to the protection of participants' privacy and the confidentiality of the data, should be reported to the Committee in writing.
5. The researcher will ensure that the research project adheres to any applicable national legislation, professional codes of conduct, institutional guidelines and scientific standards relevant to the specific field of study. Adherence to the following South African legislation is important, if applicable: Protection of Personal Information Act, no 4 of 2013; Children's act no 38 of 2005 and the National Health Act, no 61 of 2003.
6. Only de-identified research data may be used for secondary research purposes in future on condition that the research objectives are similar to those of the original research. Secondary use of identifiable human research data requires additional ethics clearance.
7. No field work activities may continue after the expiry date 2020/08/16. Submission of a completed research ethics progress report will constitute an application for renewal of Ethics Research Committee approval.

Note:

*The reference number **2017/08/16/08019835/21/MC** should be clearly indicated on all forms of communication with the intended research participants, as well as with the Committee.*

Kind regards,



Dr M Claassens

CHAIRPERSON: CEDU RERC
mcdtc@netactive.co.za



Prof V McKay

EXECUTIVE DEAN

Approved - decision template – updated 16 Feb 2017

University of South Africa
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APPENDIX B: HOW ETHICAL ISSUES WERE ADDRESSED

APPENDIX D

UNISA  college of education

COLLEGE OF EDUCATION

P.O.Box 4081

Louis Trichardt

0920

24 July 2017

Ethics Clearance Number: 2017/07/12/08019835/30/MC

Dr M Claassens/Mr H Venter

College of Education and Research Ethics

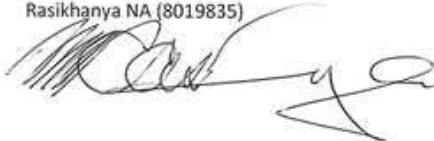
Dr/Sir

This letter serves to explain how all the following aspects were addressed:

1. 3.7.4. The total number of participants was corrected to be 17, together with date of data collection/interviews and the year to be September and October 2017. Anonymity/privacy was elaborated. Photographs and video not considered in the study.
2. 3.8. Data collection process explained how it will be carried out.
3. 3.9 .Data analysis explained in detail.
4. 4.1. The issue of risks not to be expected in the study.
5. 4.2. It was also explained as the study falls under low risk category.
6. The aims, problem statement, research question and sub-questions have been aligned.
All the changes have been highlighted.

Thanks

Rasikhanya NA (8019835)



APPENDIX C: PERMISSION FROM LIMPOPO PROVINCIAL DEPARTMENT OF EDUCATION TO CONDUCT RESEARCH



COLLEGE OF EDUCATION

APPENDIX A

REQUEST FOR PERMISSION TO CONDUCT RESEARCH AT THE THREE SELECTED PRIMARY SCHOOLS UNDER SOUTPANSBERG EAST CIRCUIT.

ENQ: RASIKHANYA NA

P.O.BOX 4081

CELL: 0716472757

LOUIS TRICHARDT

STUDENT: 8019835

0920

25/5/2017

Request for permission to conduct research at **SCHOOL A, SCHOOL B and SCHOOL C.**

The title of my research is: **The role of School Governing Bodies in managing school funds: A case study of three primary schools in Vhembe District, Limpopo Province.**

Date: 24 /02/ 2017

Dr.RAMBIYANA N.G (THE DISTRICT SENIOR MANAGER)

DEPARTMENT OF EDUCATION: VHEMBE DISTRICT

PRIVATE BAG X 2250

THOHOYANDOU

0970

Contact: 015 962 1313/4 or 1331

E-mail: ngr59ng@gmail.com

Dear Sir/Madam

I, **Rasikhanya N.A** am doing research under the supervision of **Dr. Lekhetho M**, a professor in the **Department of the College of Education** towards a **M.ED** at the University of South Africa. We are inviting you to participate in a study entitled: **THE ROLE OF SCHOOL GOVERNING BODIES IN MANAGING SCHOOL FUNDS: A CASE STUDY OF THREE PRIMARY SCHOOLS IN VHEMBE DISTRICT, LIMPOPO PROVINCE.** The aim of the study is to explore the

REQUEST FOR PERMISSION TO CONDUCT RESEARCH AT THE THREE SELECTED PRIMARY SCHOOLS UNDER SOUTPANSBERG EAST CIRCUIT.

ENQ: RASIKHANYA NA

P.O. BOX 4081

CELL: 0716472757

LOUIS TRICHARDT

STUDENT: 8019835

0920

25/5/2017

Request for permission to conduct research at **SCHOOL A, SCHOOL B and SCHOOL C.**

The title of my research is: **The role of School Governing Bodies in managing school funds: A case study of three primary schools in Vhembe District, Limpopo Province.**

Date: 24 /02/ 2017

Mrs Ramovha (THE CIRCUIT MANAGER)

DEPARTMENT OF EDUCATION: Soutpansberg East Circuit

P.O.Box 704

TSHILWAVHUSIKU

0938

Cell: 0826624290

Dear Sir/Madam

I, **Rasikhanya N.A** am doing research under the supervision of **Dr. Lekhetso M**, a professor in the **Department of the College of Education** towards a **M.ED** at the University of South Africa. We are inviting you to participate in a study entitled: **THE ROLE OF SCHOOL GOVERNING BODIES IN MANAGING SCHOOL FUNDS: A CASE STUDY OF THREE PRIMARY SCHOOLS IN VHEMBE DISTRICT, LIMPOPO PROVINCE.**

The aim of the study is to explore the roles and responsibilities of school governing bodies in order to formulate strategies to be employed in improving the financial management of schools.

These schools were selected because they are rich in information regarding this research.

The study will entail the role of School Governing Bodies in managing school funds. The school principal, SGB chairperson, SGB treasurer, finance officer and petty cash officer will be interviewed. After collecting data, analysis of data will follow so that recommendations can be made.

Participants will be required to take part in the study through one on one interview which will be tape-recorded and not to exceed 30 minutes for each participant. Documents such as the minutes of the finance committee; monthly/quarterly financial reports; 2017 approved budget; 2016 audited financial statement; school financial policies, deposits cheque books; requisition and claim forms will be requested for analysis purpose to assist me in completing the study

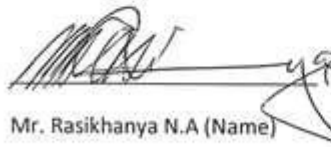
Schools will be guaranteed that the ethical code of conduct will be adhered to so that anonymity should prevail throughout this study. The information provided by the participants will remain confidential, will not be revealed to someone else and will be used for the research purposes only. Participants will be informed that they are at liberty or may also choose to withdraw from the study if they wish to do so as participation is voluntary and that no any sort of penalty will be imposed or instituted against them.

The benefits of this study are that the researcher will be able to make recommendations after analysing the data collected which will assist School Governing Bodies and the Education Department to formulate new policies based on the findings and make amendments to the existing finance acts, prescripts, regulations and policies. The schools and Education Department can be given the research document to keep in their libraries upon request.

There will be no any form of potential risk as only participants will be involved in the study.

Participants will be told in time that no reimbursement or any incentives for participation in the research. Participants will be participating voluntarily.

Feedback procedure will entail that the research findings will be accessible to all participants upon request and at a specific agreed time frame.

 (Signature)

Mr. Rasikhanya N.A (Name)

Deputy-Principal (Position)



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
EDUCATION
VHEMBE DISTRICT

CONFIDENTIALITY

REF: 14/7/R
ENG: MATIBE M.S
TEL: 015 962 1029

RASIKHANYA N.A
P.O BOX 154
SINTHUMULE
0921



**APPLICATION FOR PERMISSION TO CONDUCT RESEARCH AT THE THREE
SELECTED PRIMARY SCHOOLS UNDER SOUTPANSBERG CIRCUIT.**

1. The above matter refers.
2. You are hereby informed that your request for permission to conduct research on *"The role of School Governing Bodies in managing schools funds"* has been granted.
3. You are expected to adhere to research ethical considerations, particularly those relating to confidentiality, anonymity and informed consent of your research subjects.
4. Kindly inform circuit manager and School Principal of selected school prior to commencing your data collection.
5. Wishing you the best in your study.


DISTRICT DIRECTOR

2017-07-11
DATE

PERMISSION TO CONDUCT RESEARCH AT THOHAYANDOU VHEMBE DISTRICT (MVUDI CIRCUIT AND SIBASA CIRCUIT).

Page 1

Thohoyandou Government Building, Old Parliament, Block D, Private Bag X2250, SIBASA, 0970
Tel: (015) 962 1313 or (015) 962 1331, Fax: (015) 962 6039 or (015) 962 2288

The heartland of southern Africa - development is about people!

APPENDIX D: REQUEST FOR PERMISSION FROM SCHOOL PRINCIPALS TO CONDUCT RESEARCH



APPENDIX F

REQUEST FOR PERMISSION TO CONDUCT RESEARCH AT SCHOOL UNDER
SOUTPANSBERG EAST CIRCUIT.

ENQ: RASIKHANYA NA

P.O. BOX 4081

CELL: 0716472757

LOUIS TRICHARDT

STUDENT: 8019835

0920

25/5/2017

Request for permission to conduct research at **SCHOOL A**.

The title of my research is: **The role of School Governing Bodies in managing school funds: A case study of three primary schools in Vhembe District, Limpopo Province.**

Date: 24 /02/ 2017

THE PRINCIPAL

DEPARTMENT OF EDUCATION: SOUTPANSBERG EAST CIRCUIT

P.O. Box 286

Tshilwavirusiku

0938

Cell: 0826355261

Dear Sir

I, **Rasikhanya N.A** am doing research under the supervision of **Dr. Lekehetho M**, a professor in the Department of the College of Education towards a **M.ED** at the University of South Africa. We are inviting you to participate in a study entitled: **THE ROLE OF SCHOOL GOVERNING BODIES IN MANAGING SCHOOL FUNDS: A CASE STUDY OF THREE PRIMARY SCHOOLS IN VHEMBE DISTRICT, LIMPOPO PROVINCE**. The aim of the study is to explore the roles and responsibilities of school governing bodies in order to formulate strategies to be employed in improving the financial management of schools.

These schools were selected because they are rich in information regarding this research.

The study will entail the role of School Governing Bodies in managing school funds. The school principal, SGB chairperson, SGB treasurer, finance officer and petty cash officer will be interviewed. After collecting data, the analyses of data will follow so that recommendations can be made.

Participants will be required to undergo one on one interview which will be tape-recorded and not to exceed 30 minutes for each participant. Documents such as the minutes of the finance committee; monthly/quarterly financial reports; 2017 approved budget; 2016 audited financial statement; school financial policies, deposits cheque books; requisition and claim forms will be requested for analysis purpose to assist me in completing the study

Schools will be guaranteed that the ethical code of conduct will be adhered to so that anonymity should prevail throughout this study. The information provided by the participants will remain confidential, will not be revealed to someone else and will be used for the research purposes only. Participants will be informed that they are at liberty or may also choose to withdraw from the study if they wish to do so as participation is voluntary and that no any sort of penalty will be imposed or instituted against them.

The benefits of this study are that the researcher will be able to make recommendations after analysing the data collected which will assist School Governing Bodies and the Education Department to formulate new policies based on the findings and make amendments to the existing finance acts, prescripts, regulations and policies. The schools and Education Department can be given the research document to keep in their libraries upon request.

There will be no any form of potential risk as only participants will be involved in the study.

Participants will be told in time that no reimbursement or any incentives for participation in the research. Participants will be participating voluntarily.

Feedback procedure will entail that the research findings will be accessible to all participants upon request and at a specific agreed time frame.

 (Signature)

Mr. Rasikhanya N.A (Name)

Deputy-Principal (Position)

REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN YOUR PRIMARY SCHOOL UNDER
SOUTPANSBERG EAST CIRCUIT.

ENQ: RASIKHANYA NA

P.O.BOX 4081

CELL: 0716472757

LOUIS TRICHARDT

STUDENT: 8019835

0920

25/5/2017

Request for permission to conduct research at **SCHOOL BI**.

The title of my research is: **The role of School Governing Bodies in managing school funds:
A case study of three primary schools in Vhembe District, Limpopo Province.**

Date: 24 /02/ 2017

THE PRINCIPAL

DEPARTMENT OF EDUCATION: SOUTPANSBERG EAST CIRCUIT

P.O. Box 260

TSHILWAVHUSIKU

0938

Cell: 0728133065

E-mail: tshirangwanamd@gmail.com

Dear Sir

I, **Rasikhanya N.A** am doing research under the supervision of **Dr. Lekhetho M**, a professor in the **Department of the College of Education** towards a **M.ED** at the University of South Africa. We are inviting you to participate in a study entitled: **THE ROLE OF SCHOOL GOVERNING BODIES IN MANAGING SCHOOL FUNDS: A CASE STUDY OF THREE PRIMARY SCHOOLS IN VHEMBE DISTRICT, LIMPOPO PROVINCE.** The aim of the study is to explore the

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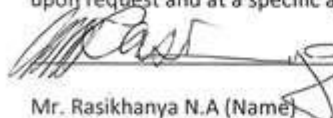
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Feedback procedure will entail that the research findings will be accessible to all participants upon request and at a specific agreed time frame.

 (Signature)

Mr. Rasikhanya N.A (Name)

Deputy-Principal (Position)

REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN YOUR SCHOOL UNDER
SOUTPANSBERG EAST CIRCUIT.

ENQ: RASIKHANYA NA

P.O.BOX 4081

CELL: 0716472757

LOUIS TRICHARDT

STUDENT: 8019835

0920

25/5/2017

Request for permission to conduct research at **SCHOOL C**.

The title of my research is: **The role of School Governing Bodies in managing school funds: A case study of three primary schools in Vhembe District, Limpopo Province.**

Date: 24 /02/ 2017

THE PRINCIPAL

DEPARTMENT OF EDUCATION: SOUTPANSBERG EAST CIRCUIT

P.O. Box

Tshilwavhusiku

0938

Cell: 0710718338

E-mail: nyoni-feyahoo.com

Dear Sir

I, **Rasikhanya N.A** am doing research under the supervision of **Dr. Lekhetho M**, a professor in the **Department of the College of Education** towards a **M.ED** at the University of South Africa. We are inviting you to participate in a study entitled: **THE ROLE OF SCHOOL GOVERNING BODIES IN MANAGING SCHOOL FUNDS: A CASE STUDY OF THREE PRIMARY SCHOOLS IN VHEMBE DISTRICT, LIMPOPO PROVINCE.**

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Deputy-Principal (Position)

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SOUTPANSBERG EAST CIRCUIT.

ENQ: RASIKHANYA NA

P.O.BOX 4081

CELL: 0716472757

LOUIS TRICHARDT

STUDENT: 8019835

0920

25/5/2017

Request for permission to conduct research at **SCHOOL A**.

The title of my research is: **The role of School Governing Bodies in managing school funds:
A case study of three primary schools in Vhembe District, Limpopo Province.**

Date: 24 /02/ 2017

THE SECRETARY

SCHOOL GOVERNING BODY

DEPARTMENT OF EDUCATION: SOUTPANSBERG EAST CIRCUIT

P.O.Box 286

Tshilwavhusiku

0938

Cell: 0799801260

Dear Sir

I, **Rasikhanya N.A** am doing research under the supervision of **Dr. Lekhetso M**, a professor in the **Department of the College of Education** towards a **M.ED** at the University of South Africa. We are inviting you to participate in a study entitled: **THE ROLE OF SCHOOL GOVERNING BODIES IN MANAGING SCHOOL FUNDS: A CASE STUDY OF THREE PRIMARY SCHOOLS IN VHEMBE DISTRICT, LIMPOPO PROVINCE**. The aim of the study is to explore the roles and responsibilities of school governing bodies in order to formulate strategies to be employed in improving the financial management of schools.

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Mr. Rasikhanya N.A (Name)

Deputy-Principal (Position)

REQUEST FOR PERMISSION TO CONDUCT RESEARCH IN YOUR SCHOOL UNDER
SOUTPANSBERG EAST CIRCUIT.

ENQ: RASIKHANYA NA

P.O.BOX 4081

CELL: 0716472757

LOUIS TRICHARDT

STUDENT: 8019835

0920

25/5/2017

Request for permission to conduct research at **SCHOOL B**.

The title of my research is: **The role of School Governing Bodies in managing school funds:
A case study of three primary schools in Vhembe District, Limpopo Province.**

Date: 24 /02/ 2017

THE SECRETARY

SCHOOL GOVERNING BODY

DEPARTMENT OF EDUCATION: VHEMBE DISTRICT

P.O.Box 260

Tshilwavhusiku

0938

Cell: 0726643725

Dear Sir

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THE SECRETARY

SCHOOL GOVERNING BODY

DEPARTMENT OF EDUCATION: SOUTPANSBERG EAST CIRCUIT

P.O.Box

Tsilwavirusiku

0938

Cell: 0735993217

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(Signature)

Mr. Rasikhanya N.A (Name)

Deputy-Principal (Position)

APPENDIX E: INFORMED CONSENT



AF

CONSENT FORM

I,.....(Participant) wish to voluntary accept to participate in the research as it was fully explained in the letter of request. I understand that I can withdraw from the research if I feel that I can no longer carry on with the research. I have the contact details of the researcher for when I have questions. I understand that the information will be confidential and my personal details will also be anonymous. I understand that the research is voluntary and no any form of remuneration will be given me.

I will append my signature as a sign of approval to this research.

Signature (Participant).....

Date:.....

Signature (Researcher): 

Date:.....

Should you wish to ask questions, contact me or my supervisor:

Dr. Lethetho, 0797448090 (Cell); 0124293781 (office); e-mai: lekhem@unisa.ac.za

Researcher, 0716472757 (Cell); e-mail: rasikhanyaa@gmail.com

Thank you.



Rasikhanya N.A (Mr)

Student/Researcher

APPENDIX N

CONSENT LETTER TO PARTICIPATE IN THIS STUDY

I, _____ (participant name), confirm that the person asking my consent to take part in this research has told me about the nature, procedure, potential benefits and anticipated inconvenience of participation.

I have read and understood the study as explained in the information sheet

I have had sufficient opportunity to ask questions and am prepared to participate in the study.

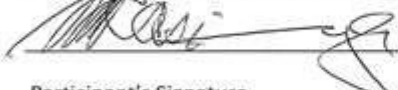
I understand that my participation is voluntary and that I am free to withdraw at any time without penalty.

I am aware that the findings of this study will be processed into a research report, journal publications and conference proceedings, but that my participation will be kept confidential unless otherwise stated.

I agree to the recordings of the _____ (specific data collection method)

I have received a signed copy of the informed consent agreement.

Participant Name & Surname (Print) _____



Participant's Signature

Date

Researcher's Name & Surname (Print) _____

Researcher's Signature

Date

APPENDIX O

PARTICIPANT INFORMATION SHEET (LETTER FOR CONSENT)

Date:

Title: **The role of school governing bodies in managing school funds: A case study of three primary schools in VHEMBE DISTRICT, Limpopo Province**

My name is RASIKHANYA N. A. (student researcher name) and I am doing research under the supervision of **Dr. M Lekhetho** (supervisor's name), a **professor**(supervisor's position) in the **College of the Department of Educational Management** (department name) towards a **M ED** (degree title) at the University of South Africa. We have funding from **NSFAS** (name of funding body) for tuition (why you have funding). We are inviting you to participate in a study entitled: **The role of school governing bodies in managing school funds: A case study of three primary schools in Vhembe District, Limpopo Province.**

This study is expected to collect important information that could assist school governing bodies on how to manage school funds.

You are invited because of your understanding, information that you can share and position in the school governing body.

I obtained your contact details from the school principal as the chief accounting officer at school. There will be seventeen participants from three different schools in the study.

The study involves focus groups, semi structured interviews, and individual interviews. Questions will be based on school funds where participants will be explain on how income and expenditure is managed at their respective schools.

The interviews will last only thirty minutes for all the participants.

Participants will be told that participating is voluntary and participants will be no under obligation to consent to participation. If a participant decides to take part, participant will be given the information sheet to keep and be asked to sign a written consent form. A

Should you require any further information or want to contact the researcher about any aspect of this study, please contact _____ (principle researcher's contact details (email, internal phone and fax number)).

Should you have concerns about the way in which the research has been conducted, you may contact _____ (supervisor contact details, email, internal phone and fax number).

Thank you for taking time to read this information sheet and for participating in this study.

Thank you


Signature

MR RASIKHANYA N.A.

Name

APPENDIX P

FOCUS GROUP QUESTIONS: FINANCE COMMITTEE

I am going to start by telling them who I am, my study, the research topic, and guarantee them that everything will be treated strictly confidential and information given will only be for study purpose. This is supposed to take only 30 minutes.

These questions will be asked to all members of the Finance Committee

1. How often do you meet as members of the Finance Committee?
2. Who is liable to chair meetings of the finance committee according to the financial policy?
 1. What are the policy documents in place for school financial management?
 2. What is the role and responsibilities of the finance officer?
3. When do you report and present your budget to parents?
4. How do you make payments at your school?
5. As members of the finance committee, who is duty bound to appoint service providers at your school?
6. Explain how the internal control of school funds is carried out.
7. How do you monitor your income and expenditure?
8. What are the items which you are suppose to the norm and standards on in accordance to the National Norms and Standards for Schools Funding?
 1. Does any one of you have a certificate on financial management?

APPENDIX F: INTERVIEW QUESTIONS

I am going to start by telling them who I am, my study, the research topic, and guarantee them that everything will be treated strictly confidential and information given will only be for study purpose. This is supposed to take only 30 minutes.

These questions will be asked to all the participants

1. How often do you report about the school finances to parents?
2. What are the roles of participants as members of the SGB in school financial matters?
3. Who chair all meetings of the finance committee?
4. When do you prepare and present your budget to parents? And Why?
5. When and how, according to the new prescripts on financial management of the Limpopo Education Department 92011) can virement (budget shift) be made?
6. What is the whole process of making payments?
7. Explain how service providers are appointed?
8. How do you manage and monitor to finances of the school?
9. How do you raise funds for the school?
10. Explain how you handle cases of items not budgeted for at your school.
11. Which Acts or policies lead you when purchasing, making payments, drawing a budget and monitoring school funds?
12. How have you been training in financial management? Who trained you and for how long?
13. Who draws up the finance policy and how it is used?
14. Who are the signatories of your school account as per their position in the SGB?
15. How many accounts does your school have? Are all these accounts in the name of the school?
16. Does your school have a procurement committee?
17. How long has each member served on the SGB?
18. What is the role of the external auditor in your school? Who appointed the auditor?
19. Under which circumstances can a blank cheque be signed?
20. Who should adjudicate as part of the procurement process at your school?
21. What is the role of the finance officer at your school?

APPENDIX G: DECLARATION OF PROFESSIONAL EDITING



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27 January 2021

Declaration of professional edit

THE ROLE OF SCHOOL GOVERNING BODIES IN MANAGING PRIMARY SCHOOLS' FUNDS IN VHEMBE
WEST DISTRICT, LIMPOPO PROVINCE

by

NTSUNDENI ALFRED RASIKHANYA

I declare that I have edited and proofread this thesis. My involvement was restricted to language usage and spelling, completeness and consistency and referencing style. I did no structural re-writing of the content.

I am qualified to have done such editing, being in possession of a Bachelor's degree with a major in English, having taught English to matriculation, and having a Certificate in Copy Editing from the University of Cape Town. I have edited more than 200 Masters and Doctoral theses, as well as articles, books and reports.

As the copy editor, I am not responsible for detecting, or removing, passages in the document that closely resemble other texts and could thus be viewed as plagiarism. I am not accountable for any changes made to this document by the author or any other party subsequent to the date of this declaration.

Sincerely,

A handwritten signature in black ink, reading 'Jacquelin Baumgardt'.

UNISA: D. Ed. Education Management

University of Cape Town: Certificate in Copy Editing

University of Cape Town: Certificate in Corporate Coaching

Professional
EDITORS
Guild

Jacquelin Baumgardt
Full Member

Membership number: BA0001
Membership year: March 2020 to February 2021

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www.editors.org.za

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Blue Diamonds Professional Services (Pty) Ltd (Registration Number 2014/092365/07)

Sole Director: J Baumgardt